

*One Hundred Eleventh*  
Annual Report

PROCTOR FREE LIBRARY  
PROCTOR, VERMONT  
05765

The Town of  
**Proctor, Vermont**

PROCTOR FREE LIBRARY  
PROCTOR, VERMONT  
05765

July 1, 1996 — June 30, 1997

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### Telephone Numbers

To Report A Fire	775-6664
Vermont State Police	773-9101
Regional Ambulance Service	773-1700
Town Clerk	459-3333
Proctor Jr-Sr High School	459-3353
Proctor Elementary School	459-2225
Rutland Central Sup. Union	775-4342
Proctor Free Library	459-3539
U.S. Post Office	459-3359

### Town Calendar

Selectboard meet at the Town Clerk's Office on the second and fourth Monday of each month at 7:00 P.M.

School Directors meet on the first and third Wednesday of the month, place of meeting alternates between the high school and elementary school.

Town Clerk's Office open Monday through Friday from 8:00 A.M. to 4:00 P.M. closed weekends and holidays.

### Library Hours

Monday through Thursday 9:00 A.M. to 12:00 noon and 2:00 P.M. to 8:00 P.M. Friday 9:00 to 12:00 noon and 1:00 P.M. to 5:00 P.M.

### Transfer Station

Saturday only 10:00 A.M. to 3:00 P.M.

Proctor residents only - Transfer station sticker required

Wednesday pick-up garbage and recycling must be along road side by 7:00 A.M.

Town of Proctor  
Proctor, Vermont

Incorporated-November 18,1886

Area- 3,983 Acres

Town Highways

Class I————1.479 Mileage

Class II————7.070 Mileage

Class III————11.880 Mileage

State Highway——1.804 Mileage

Total —————22.233

Class IV————.350

Town Forest———— 382.5 Acres

In Proctor———— 217.5 Acres

In Pittsford———— 165.0 Acres

Town Water Shed Forest  
Chittenden, Vermont———— 1587 Acres

Population 1990 census———— 1979

First Railroad Train———— 1849

First White Man Visited  
Sutherland Falls———— 1730

Altitude at Library                      500 Feet Above Sea Level

Railroad Station Built                      1892  
Torn Down                                      1967

Village of Proctor:  
Incorporated- November 25,1884  
Merged With Town-June 28,1966

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

**TOWN OF PROCTOR  
PROCTOR, VERMONT**

**REPRESENTATIVES TO GENERAL ASSEMBLY**

**Danny Deuel  
Michael Klopchin**

**STATE SENATORS**

**John Bloomer  
Cheryl Hooker  
Hull Maynard**

**JUSTICES OF THE PEACE**

**William Drinwater  
Gareth Fay  
Linda Doty**

**Donald Russell  
Bonnie Kelleway  
Roland Bartlett**

**APPOINTIVE TOWN OFFICERS**

**FENCE VIEWER  
POUNDKEEPER  
INSPECTOR OF LUMBER  
WEIGHER OF COAL  
TREE WARDEN  
HEALTH OFFICER  
FIRE WARDEN  
TOWN CHM. CIVIL DEFENSE  
SUPT. OF PUBLIC WORKS  
FIRST CONSTABLE  
SECOND CONSTABLE**

**Helen Kabastura  
Peter Freeborn  
Raymond Moran  
Chris Keyser  
Raymond Moran  
Richard Kelleway, DVM  
Peter Freeborn  
Peter Freeborn  
Thomas Grace  
Kevin Blongy  
Jamie Tarbell**

**LOCAL PLANNING AND ZONING**

**Richard Horner, Zoning Administrator  
Joan Keyser  
William Perkins**

**Bonnie Kelleway  
Donald Russell  
James Hall**

**Charles Nichols, Jr. Representative to Rutland County Solid Waste District  
G. Ray Ault, Representative to Rutland Regional Transportation Council  
Douglas Hastings, Representative to Rutland Regional Ambulance Service**

## Town of Proctor Elective Town Officers

Moderator	G. Ray Ault	1998
Town Clerk	Sidney Jones	1998
Treasurer	Sidney Jones	1998
Selectboard	Charles Nichols, Jr.	1998
	Richard Horner	1999
	Carol Grace	2000
Listers	William Champine	1998
	Albert Wenta	1999
	Peter Rimsa	2000
Collector of Taxes	Mary Dahlin	1998
Cemetery Commissioners	Raymond Moran	1998
	Henry Socinski	1998
	Donald Russell	1999
	Cynthia Socinski	2000
	Robert Harger	2000
School Directors	Rita Rinehart	1998
	Barry Austin	1998
	Arthur Sacerric	1999
	Donna Howe	1999
	Tim Voight	2002

**FINANCIAL STATEMENTS**  
**JUNE 30, 1997**  
**TOWN OF PROCTOR, VERMONT**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

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**TOWN OF PROCTOR, VERMONT**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Proctor, Vermont, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents as schedules are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Proctor, Vermont. Such information has been subjected to auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 31, 1997 on our consideration of the Town of Proctor, Vermont's internal control structure and a report dated December 13, 1997 on its compliance with laws and regulations.

December 13, 1997  
Rutland, Vermont  
Reg. No. 119

*Siliski & Buzzell, P.C.*

TOWN OF PROCTOR, VERMONT

EXHIBIT A

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1997

ASSETS

	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>		<u>Account Group</u>	
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>		<u>Enterprise Funds</u>		<u>Expendable Trust Funds</u>		<u>Long-Term Debt</u>	<u>Total</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH										
Petty Cash	50	-	-	-	-	-	-	-	-	50
Checking	75,415	5,000	-	-	-	-	-	-	-	80,415
Money Markets	58,655	-	-	-	52,430	-	36,762	-	-	147,847
Certificates of Deposit	115,273	-	-	-	271,498	-	100,066	-	-	486,837
Total Cash	249,393	5,000	-	-	323,928	-	136,828	-	-	715,149
PROPERTY TAXES RECEIVABLE										
Delinquent Property Taxes	218,630	-	-	-	-	-	-	-	-	218,630
OTHER RECEIVABLES										
Other Receivables	2,187	-	-	-	13,100	-	-	-	-	15,287
Water Rents Receivable	-	-	-	-	37,959	-	-	-	-	37,959
Sewer Charges Receivable	-	-	-	-	47,877	-	-	-	-	47,877
Total Other Receivables	2,187	-	-	-	98,936	-	-	-	-	101,123
DUE FROM OTHER FUNDS	9,395	-	-	-	58,416	-	5,688	-	-	73,499
PROPERTY, PLANT AND EQUIPMENT (Net of Accumulated Depreciation)	-	-	-	-	3,886,580	-	-	-	-	3,886,580
AMOUNTS TO BE PROVIDED BY FUTURE ASSESSMENTS	-	-	-	-	-	-	-	-	380,186	380,186
 TOTAL ASSETS	<u>\$479,605</u>	<u>\$5,000</u>	<u>\$-</u>	<u>\$-</u>	<u>\$4,367,860</u>	<u>\$-</u>	<u>\$142,516</u>	<u>\$-</u>	<u>\$380,186</u>	<u>\$5,375,167</u>

See notes to financial statements.



TOWN OF PROCTOR, VERMONT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

EXHIBIT A

(Continued)

JUNE 30, 1997

	<u>LIABILITIES, RESERVES AND FUND EQUITY</u>			<u>Proprietary</u>	<u>Fiduciary</u>	<u>Memorandum</u>
	<u>Governmental Fund Types</u>			<u>Fund Types</u>	<u>Fund Types</u>	
	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Enterprise</u>	<u>Expendable</u>	<u>Account Group</u>
	<u>Fund</u>	<u>Revenue</u>	<u>Service</u>	<u>Funds</u>	<u>Trust Funds</u>	<u>General</u>
		<u>Fund</u>	<u>Fund</u>			<u>Long-Term Debt</u>
						<u>Total</u>
<b>LIABILITIES</b>						
Accounts Payable	\$ 16,772	\$ -	\$ -	\$ 5,145	\$ -	\$ 21,917
Accrued Payroll	4,885	-	-	1,300	-	6,185
Payroll Liabilities	1,794	-	-	806	-	2,600
Due to Other Funds	64,104	100	-	-	9,295	73,499
Other Liabilities	4,289	-	-	2,183	-	6,472
Bonds Payable	-	-	-	300,000	-	680,186
Total Liabilities	91,844	100	-	309,434	9,295	790,859
<b>RESERVES</b>						
Reserve for Property Taxes Receivable	150,033	-	-	-	-	150,033
Total Reserves	150,033	-	-	-	-	150,033
<b>FUND EQUITY</b>						
Contributed Capital	-	-	-	2,965,428	-	2,965,428
Retained Earnings	-	-	-	1,092,998	-	1,092,998
Fund Balance:						
Unreserved:						
Undesignated	58,744	-	-	-	-	58,744
Designated	178,984	4,900	-	-	133,221	317,105
Total Fund Equity	237,728	4,900	-	4,058,426	133,221	4,434,275
<b>TOTAL LIABILITIES, RESERVES AND FUND EQUITY</b>	<u>\$479,605</u>	<u>\$5,000</u>	<u>\$ -</u>	<u>\$4,367,860</u>	<u>\$142,516</u>	<u>\$5,375,167</u>

TOWN OF PROCTOR, VERMONT

COMBINED STATEMENT OF REVENUES,

EXHIBIT B

EXPENDITURES AND CHANGES IN FUND BALANCE

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 1997

	<u>Governmental Fund Types</u>			<u>Fiduciary</u> <u>Fund Types</u>	<u>Memorandum</u> <u>Only</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Expendable</u> <u>Trust Funds</u>	<u>Total</u>
REVENUES					
General Government:					
Taxes	\$2,189,964	\$ -	\$ -	\$ -	\$2,189,964
Licenses and Fees	21,475	-	-	-	21,475
State of Vermont	7,300	81,787	-	-	89,087
Other	15,394	-	-	-	15,394
Highway Department					
State of Vermont	54,405	-	-	-	54,405
Other	8,257	-	-	-	8,257
Recreation	20,237	-	-	-	20,237
Other	-	-	-	-	-
Total Revenues	<u>2,317,032</u>	<u>81,787</u>	-	<u>27,973</u>	<u>27,973</u>
EXPENDITURES				<u>27,973</u>	<u>2,426,792</u>
Town Departmental:					
Selectmen	6,814	-	-	-	6,814
Town Clerk and Treasurer	65,730	-	-	-	65,730
Listers	3,283	-	-	-	3,283
Elections	1,374	-	-	-	1,374
Professional Services	8,769	-	-	-	8,769
Municipal Building	5,953	-	-	-	5,953
Boards and Agencies	650	-	-	-	650
General Insurance	8,256	-	-	-	8,256
Debt Service	2,782	-	45,030	-	47,812
Transfer Station	31,252	-	-	-	31,252

See notes to financial statements.

COMBINED STATEMENT OF REVENUES.

EXPENDITURES AND CHANGES IN FUND BALANCE

EXHIBIT B

(Continued)

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	<u>FOR THE YEAR ENDED JUNE 30, 1997</u>			<u>Fiduciary</u>	<u>Memorandum</u>
	<u>Governmental Fund Types</u>			<u>Fund Types</u>	<u>Only</u>
	<u>General</u>	<u>Special</u>	<u>Debt</u>	<u>Expendable</u>	<u>Total</u>
	<u>Fund</u>	<u>Revenue</u>	<u>Service</u>	<u>Trust Funds</u>	
EXPENDITURES (Continued)					
Town Departmental: (Continued)					
Highway	290,488	-	-	-	290,488
Garage	1,568	-	-	-	1,568
Fire Department	31,149	-	-	-	31,149
Police	21,958	-	-	-	21,958
Swimming Pool	17,538	-	-	-	17,538
Skating Rink	6,228	-	-	-	6,228
Taxes and Assessments	14,851	-	-	-	14,851
Health and Welfare	18,980	-	-	-	18,980
Special Services	121,367	-	-	-	121,367
Other Commitments	51,701	-	-	-	51,701
Proctor School District	1,542,009	-	-	-	1,542,009
Other	-	81,424	-	32,426	113,850
Total Expenditures	2,252,700	81,424	45,030	32,426	2,411,580
Excess (Deficiency) of Revenues Over Expenditures	64,332	363	(45,030)	(4,453)	15,212
OTHER FINANCING SOURCES (USES)					
Operating Transfers	(45,030)	-	45,030	-	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	19,302	363	-	(4,453)	15,212
FUND BALANCE AT BEGINNING OF YEAR	218,426	4,537	-	137,674	360,637
FUND BALANCE AT END OF YEAR	\$ 237,728	\$ 4,900	\$ -	\$133,221	\$ 375,849

See notes to financial statements.

STATEMENT OF REVENUES, EXPENDITURESEXHIBIT CAND CHANGES IN FUND BALANCEBUDGET AND ACTUALGENERAL FUNDFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
General Government:			
Taxes	\$2,237,334	\$2,189,964	\$(47,370)
Licenses and Fees	20,350	21,475	1,125
State of Vermont	2,300	7,300	5,000
Other	3,518	15,394	11,876
Highway Department			
State of Vermont	55,600	54,405	(1,195)
Other	8,100	8,257	157
Recreation	<u>18,700</u>	<u>20,237</u>	<u>1,537</u>
Total Revenues	<u>2,345,902</u>	<u>2,317,032</u>	<u>(28,870)</u>
<b>EXPENDITURES</b>			
Town Departmental:			
Selectmen	6,552	6,814	(262)
Town Clerk and Treasurer	60,728	65,730	(5,002)
Listers	4,359	3,283	1,076
Elections	1,500	1,374	126
Professional Services	9,200	8,769	431
Municipal Building	5,950	5,953	(3)
Boards and Agencies	1,000	650	350
General Insurance	8,726	8,256	470
Debt Service	7,000	2,782	4,218
Transfer Station	36,839	31,252	5,587
Highway	291,605	290,488	1,117
Garage	2,007	1,568	439
Fire Department	49,494	31,149	18,345
Police	20,900	21,958	(1,058)
Swimming Pool	17,696	17,538	158
Skating Rink	6,125	6,228	(103)
Taxes and Assessments	15,090	14,851	239
Health and Welfare	18,980	18,980	-
Special Services	132,612	121,367	11,245
Other Commitments	62,500	51,701	10,799
Proctor School District	<u>1,542,009</u>	<u>1,542,009</u>	<u>-</u>
Total Expenditures	<u>2,300,872</u>	<u>2,252,700</u>	<u>48,172</u>
Excess of Revenues Over Expenditures	<u>45,030</u>	<u>64,332</u>	<u>19,302</u>
<b>OTHER FINANCING USES</b>			
Operating Transfers	<u>(45,030)</u>	<u>(45,030)</u>	<u>-</u>
Excess of Revenues Over Expenditures and Other Financing Uses		19,302	19,302
FUND BALANCE AT BEGINNING OF YEAR	<u>218,426</u>	<u>218,426</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 218,426</u>	<u>\$ 237,728</u>	<u>\$ 19,302</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT  
COMBINED STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1997

OPERATING REVENUES	
Charges and Rents	<u>\$ 271,619</u>
OPERATING EXPENSES	
Wastewater Expenses	112,345
Water Expenses	102,999
Depreciation	<u>115,211</u>
Total Operating Expenses	<u>330,555</u>
Operating Loss Before Non-Operating Revenues (Expenses) and Operating Transfers	<u>(58,936)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest Income	13,615
Timber Sales	69,788
Interest Expense	(15,340)
State of Vermont Grant	<u>5,110</u>
Total Non-Operating Revenues (Expenses)	<u>73,173</u>
Net Income Before Operating Transfers	<u>14,237</u>
OPERATING TRANSFERS	
Add - Depreciation on Assets Acquired with Grant Funds	<u>92,050</u>
Total Operating Transfers	<u>92,050</u>
Net Income	106,287
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>986,711</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$1,092,998</u>

See notes to financial statements.

TOWN OF PROCTOR, VERMONT  
COMBINED STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1997

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Loss	<u>\$ (58,936)</u>
Adjustments to Reconcile Operating Loss to	
Net Cash Provided by Operating Activities:	
Depreciation	115,211
(Increase) Decrease in:	
Sewer Charges Receivable	(4,096)
Water Rents Receivable	(3,846)
Increase (Decrease) in:	
Accounts Payable	(5,744)
Accrued Payroll	696
Payroll Liabilities	222
Other Liabilities	<u>1,798</u>
Total Adjustments	<u>104,241</u>
Net Cash Provided by Operating Activities	<u>45,305</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Timber Sales Proceeds Received	69,788
Interest Received	13,615
Purchase of Property, Plant and Equipment	<u>(57,761)</u>
Net Cash Provided by Investing Activities	<u>25,642</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from Bonds	(20,000)
Decrease in Amount Due from Other Funds	(15,340)
Interest Paid on Bonds	(1,186)
Contributions	<u>6,583</u>
Net Cash Used in Financing Activities	<u>(29,943)</u>

NET INCREASE IN CASH 41,004

CASH AT BEGINNING OF YEAR 282,924

CASH AT END OF YEAR \$323,928

Cash consisted of the following:

Municipal Now Accounts	\$ 52,430
Certificate of Deposit	<u>271,498</u>
Total	<u>\$323,928</u>

See notes to financial statements.

## TOWN OF PROCTOR, VERMONT

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

- A. Reporting Entity - The reporting entity of the Town of Proctor, Vermont (the Town) consists of all departments, commissions, boards, funds and account groups for which the Town has oversight responsibility. Oversight responsibility is determined on the basis of financial independence, governing authority, management designation, ability to significantly influence operations, and accountability for fiscal matters.
- B. Basis of Accounting - All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. The proprietary funds (enterprise funds) are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.
- C. Fund Accounting - The accounts of the Town have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance or retained earnings, revenues and expenditures or expenses, as appropriate. The Town's resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in these financial statements into five general fund types and three broad fund categories as follows:

#### GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes as opted or as specified in the grant agreement.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### PROPRIETARY FUNDS

Enterprise Funds - The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Accordingly, the costs (expenses, including depreciation) of providing sewer and water services to the general public on a continuing basis is financed through user charges and rents.

#### FIDUCIARY FUNDS

Trust Funds - The Trust Funds are used for assets under the administrative control of the Town for extended periods of time. They may be subject to a variety of administrative or financial restrictions on the investment or management of the assets. However, the Town exercises discretionary authority over the investment of trust fund assets.

- D. Fixed Assets - Except for proprietary funds, fixed assets are recorded as expenditures in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The Town, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

Enterprise Funds - The fixed assets as shown in the Sewage Disposal Fund (Wastewater) are costs that were incurred in a Capital Projects Fund from 1986 to 1991 to update the sewage disposal facilities and equipment.

The fixed assets as shown in the Water Fund include the following: 1) costs that were incurred in the Water Account Trust Fund to improve various water lines during 1992; 2) costs that were incurred by the Enterprise Fund; and 3) costs incurred in a Capital Projects Fund from 1995 to 1997 for construction of the water storage tank and related costs.

Depreciation of all exhaustible fixed assets used by the Proprietary Funds is charged as an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	-	50 Years
Improvements to Sewer and Water System	-	25 to 40 Years
Land Improvements	-	25 to 40 Years

- E. Long-Term Liabilities - Long-term liabilities expected to be financed from Governmental Funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund and is concerned only with the measurement of financial position and not with results of operations.



## NOTES TO FINANCIAL STATEMENTS (Continued)

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLIIES (Continued)

- F. Inventories - There are no inventories recorded. All inventory items are considered to be expenditures at the time of purchase.
- G. Reserves - Noncurrent portions (collectible more than sixty days after June 30, 1997) of property taxes receivable are reported on the General Fund balance sheet, in spite of their spending measurement focus. Special reporting treatment is used to indicate, however, that they are not considered available spendable resources, since they do not represent net current assets. Recognition of property tax revenue represented by noncurrent receivables is deferred until they become current receivables. Noncurrent portions of these long-term receivables are offset by a reserve account.
- H. Budgets and Budgetary Accounting - The Town follows these procedures in establishing the budgetary data reflected in these financial statements:
1. Prior to May 1996 the Budget Review Committee submitted to the Board of Selectmen a proposed operating budget covering the General Fund for the fiscal year commencing July 1, 1996. The operating budget included proposed expenditures and the means of financing them.
  2. Public hearings were conducted to obtain taxpayer comments.
  3. The Town portion of the budget was legally enacted at a Town Meeting on May 21, 1996, with the school portion being legally enacted on May 22, 1996.
  4. Any revisions that alter expenditures of any fund must be approved by the Board of Selectmen.
  5. Formal Budgetary integration is employed as a management control device during the year for the General Fund.
- I. Property Taxes - Property taxes were levied in July 1996 by the Board of Selectmen on the grand list as of May 1996. Taxes are based on 100% assessment of the property market value. Tax bills are due in four equal installments on August 10, November 10, February 10 and May 10.
- J. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.
- K. Total Columns on Combined Statements - Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS (Continued)

2. GENERAL FUND - PROPERTY TAXES RECEIVABLE

	<u>6/30/93</u>	<u>6/30/94</u>	<u>6/30/95</u>	<u>6/30/96</u>	<u>6/30/97</u>	<u>Total</u>
Balance at 6/30/96	\$1,534	\$14,806	\$18,975	\$171,399	\$ -	\$ 206,714
Tax Levy	-	-	-	-	2,208,293	2,208,293
Collections:						
Current	-	-	-	-	(2,018,007)	(2,018,007)
Delinquent	-	-	(7,618)	(147,078)	-	(154,696)
Abatements	-	(13,831)	(9,806)	-	-	(23,637)
Adjustments	-	-	-	38	(75)	(37)
Balance at 6/30/97	1,534	975	1,551	24,359	190,211	218,630
Collected 7/1/97 - 8/30/97 and Included as Revenue	-	-	-	4,981	63,616	68,597
Reserve for Property Taxes Receivable at 6/30/97	<u>\$1,534</u>	<u>\$ 975</u>	<u>\$ 1,551</u>	<u>\$ 19,378</u>	<u>\$ 126,595</u>	<u>\$ 150,033</u>

3. ENTERPRISE FUNDS - WATER RENTS RECEIVABLE

	<u>6/30/92 and Earlier</u>	<u>6/30/93</u>	<u>6/30/94</u>	<u>6/30/95</u>	<u>6/30/96</u>	<u>6/30/97</u>	<u>Total</u>
Balance at 6/30/96	\$1,868	\$2,137	\$ 5,263	\$ 7,780	\$ 17,065	\$ -	\$ 34,113
Current Billings	-	-	-	-	-	136,587	136,587
Collections:							
Current	-	-	-	-	-	(113,227)	(113,227)
Delinquent	(314)	(398)	(770)	(2,232)	(9,410)	-	(13,124)
Abatements/ Adjustments	(957)	(768)	(2,078)	(1,743)	(533)	(311)	(6,390)
Balance at 6/30/97	<u>\$ 597</u>	<u>7\$ 971</u>	<u>\$ 2,415</u>	<u>\$ 3,805</u>	<u>\$ 7,122</u>	<u>\$ 23,049</u>	<u>\$ 37,959</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

4. ENTERPRISE FUNDS - SEWER CHARGES RECEIVABLE

	<u>6/30/92</u> <u>and Earlier</u>	<u>6/30/93</u>	<u>6/30/94</u>	<u>6/30/95</u>	<u>6/30/96</u>	<u>6/30/97</u>	<u>Total</u>
Balance at 6/30/96	\$2,786	\$3,675	\$ 5,471	\$10,145	\$ 21,703	\$ -	\$ 43,780
Current Billings	-	-	-	-	-	146,498	146,498
Collections:							
Current	-	-	-	-	-	(117,499)	(117,499)
Delinquent	(1,218)	(1,314)	(1,930)	(3,704)	(12,048)	-	(20,214)
Abatements/ Adjustments	<u>(368)</u>	<u>(1,419)</u>	<u>(1,133)</u>	<u>(1,476)</u>	<u>(108)</u>	<u>(184)</u>	<u>(4,688)</u>
Balance at 6/30/97	<u>\$1,200</u>	<u>\$ 942</u>	<u>\$ 2,408</u>	<u>\$ 4,965</u>	<u>\$ 9,547</u>	<u>\$ 28,815</u>	<u>\$ 47,877</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 5. ENTERPRISE FUNDS - PROPERTY, PLANT AND EQUIPMENT

A summary of property, plant and equipment at June 30, 1997 in the Enterprise Funds is as follows:

	<u>Sewage Disposal Fund (Wastewater)</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Land	\$ 2,200	\$ -	\$ 2,200
Land Improvements	365,577	82,749	282,828
Buildings	410,876	65,740	345,136
Improvements to Sewer System	<u>3,343,743</u>	<u>679,617</u>	<u>2,664,126</u>
Total	<u>\$4,122,396</u>	<u>\$828,106</u>	<u>\$3,294,290</u>

	<u>Water Fund</u>		
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$ 481,574	\$ 14,435	\$ 467,139
Improvements to Water Lines	74,162	9,054	65,108
Other	<u>60,043</u>	<u>-</u>	<u>60,043</u>
Total	<u>\$ 615,779</u>	<u>\$ 23,489</u>	<u>\$ 592,290</u>

Total depreciation expense for the year ended June 30, 1997 was \$115,211, of which \$104,069 was charged in the Sewage Disposal Fund and \$11,142 was charged in the Water Fund.

### 6. ENTERPRISE FUNDS - BONDS

Vermont Municipal Bond Bank

Due December 1, 2001

Interest Cost Over Term is 5.21% \$300,000.

The annual requirements to retire the long-term bonds as of June 30, 1997 are as follows:

<u>Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>June 30</u>			
1998	\$ 20,000	\$ 14,545	\$ 34,545
1999	20,000	13,720	33,720
2000	20,000	12,865	32,865
2001	20,000	11,980	31,980
2002	20,000	11,065	31,065
Thereafter	<u>200,000</u>	<u>54,820</u>	<u>254,820</u>
Total	<u>\$300,000</u>	<u>\$118,995</u>	<u>\$418,995</u>

# NOTES TO FINANCIAL STATEMENTS (Continued)

## 7. CHANGES IN GENERAL LONG-TERM DEBT ACCOUNT GROUP

Charges in the general long-term debt account group for the year ended June 30, 1997 are as follows:

<u>Description of Long-Term Debt</u>	<u>Original Issue Amount</u>	<u>Interest Rate</u>
Sewer System Improvement Bond Issued 9/26/89	<u>\$500,000</u>	<u>6.5%</u>
Balance at 6/30/96	<u>Principal Payments</u>	<u>Balance at 6/30/97</u>
<u>\$400,068</u>	<u>\$19,882</u>	<u>\$380,186</u>

The annual requirements to retire long-term debt as of June 30, 1997 are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 20,573	\$ 24,457	\$ 45,030
1999	21,932	23,098	45,030
2000	23,381	21,649	45,030
2001	24,925	20,105	45,030
2002	26,221	18,809	45,030
Thereafter	<u>263,154</u>	<u>73,905</u>	<u>337,059</u>
Total	<u>\$380,186</u>	<u>\$182,023</u>	<u>\$562,209</u>

## 8. GENERAL FUND - DESIGNATED FUND BALANCE

The following is a summary of the General Fund Balance - Designated activity which occurred for each of the respective designated purposes for the year ended June 30, 1997:

<u>Designated Purpose</u>	<u>General Fund Balance Designated at Beginning of the Year</u>	<u>Appropri- ations</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>General Fund Balance Designated at End of the Year</u>
Marble Bridge	\$ 46,540	\$ 1,000	\$ -	\$ (492)	\$ 47,048
Equipment	83,262	25,000	-	(14,710)	93,552
Fire Department	21,578	15,000	-	-	36,578
Municipal Building Equipment	<u>2,320</u>	<u>500</u>	<u>-</u>	<u>(1,014)</u>	<u>1,806</u>
Total	<u>\$153,700</u>	<u>\$41,500</u>	<u>\$ -</u>	<u>\$(16,216)</u>	<u>\$178,984</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### 9. CONCENTRATIONS OF CREDIT RISK

The Town had deposits in excess of the federal deposit insurance limits of \$100,000 in a financial institution at various times throughout the year ended June 30, 1997. As of June 30, 1997, the Town's uninsured cash balances totaled \$254,353.

### 10. PENSION PLAN

The Town elected to freeze their money purchase pension plan at July 1, 1984. The Town is utilizing the employees' deferred compensation plan. This deferred compensation plan was in place prior to July 1, 1984, but was strictly contributory by the employees. The Town has elected to contribute 3.5% of eligible employees' earnings; limited to forty hours per week for hourly employees and weekly salary for salaried employees. The contribution by the Town to the deferred compensation plan for the current year amounted to \$5,367.

### 11. SPECIAL REVENUE FUND

The Special Revenue fund consists of Grants received from the State of Vermont Agency of Development and Community Affairs.

The federal expenditures of \$81,424 in the Special Revenue fund were all pass-through grants to the subrecipient Rutland West Neighborhood Housing Services, Inc.

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## GENERAL FUND

The General Fund, which is the principal operating fund of the Town, is used to account for all activities of the Town not included in other specific funds. The General Fund accounts for the normal recurring activities of the Town. These activities are funded principally by property taxes on individuals and businesses.

TOWN OF PROCTOR, VERMONTSCHEDULE A-1GENERAL FUNDSTATEMENT OF REVENUESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>GENERAL GOVERNMENT</b>			
Taxes:			
Current Year	\$2,208,834	\$2,018,007	\$(190,827)
Delinquent	16,000	155,180	139,180
Interest	<u>12,500</u>	<u>16,777</u>	<u>4,277</u>
Total Taxes	<u>2,237,334</u>	<u>2,189,964</u>	<u>(47,370)</u>
Licenses and Fees:			
Office Fees	4,500	5,547	1,045
Beverage Licenses	250	155	(95)
Dog Licenses and Penalties	650	530	(120)
Transfer Station Permits and Fees	300	593	293
School District Administrative Fee	14,000	14,000	-
Riverside Cemetery Administrative Fee	<u>650</u>	<u>650</u>	<u>-</u>
Total Licenses and Fees	<u>20,350</u>	<u>21,475</u>	<u>1,125</u>
State of Vermont:			
Local Ordinance Fines	<u>2,300</u>	<u>7,300</u>	<u>5,000</u>
Other:			
Town Forest Right of Way	318	318	-
Interest Income	3,200	14,725	11,525
Miscellaneous	-	280	280
Railroad Tax	<u>-</u>	<u>71</u>	<u>71</u>
Total Other	<u>3,518</u>	<u>15,394</u>	<u>11,876</u>
Total General Government	<u>2,263,502</u>	<u>2,234,133</u>	<u>(29,369)</u>
<b>HIGHWAY DEPARTMENT</b>			
State of Vermont	55,600	54,405	(1,195)
Sale of Labor and Trucking	6,500	6,500	-
Sale of Supplies	<u>1,600</u>	<u>1,757</u>	<u>157</u>
Total Highway Department	<u>63,700</u>	<u>62,662</u>	<u>(1,038)</u>
<b>RECREATION</b>			
Minnie Proctor Trust Fund - Pool	3,000	3,000	-
Mortimer R. Proctor Trust Fund:			
Pool	13,000	14,537	1,537
Rink	<u>2,700</u>	<u>2,700</u>	<u>-</u>
Total Recreation	<u>18,700</u>	<u>20,237</u>	<u>1,537</u>
<b>TOTAL REVENUES</b>	<u>\$2,345,902</u>	<u>\$2,317,032</u>	<u>\$(28,870)</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUNDSTATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
SELECTMEN			
Personal Services	\$ 3,000	\$ 3,000	\$ -
Secretary Services	1,600	1,600	-
Social Security Tax	352	229	123
Travel/Meetings	1,600	1,644	(44)
Miscellaneous	<u>-</u>	<u>341</u>	<u>(341)</u>
Total Selectmen	<u>6,552</u>	<u>6,814</u>	<u>(262)</u>
TOWN CLERK AND TREASURER			
Personal Services	41,600	41,873	(273)
Health and Accident Insurance	4,575	5,297	(722)
Retirement	1,720	2,114	(394)
Social Security Tax	3,183	3,235	(52)
Unemployment Insurance	100	55	45
Office Supplies	1,850	1,794	56
Postage and Envelopes	2,600	2,083	517
Advertising	1,800	1,309	491
Travel/Meetings	100	64	36
Town Report and Budget	2,700	2,614	86
Computer Services	500	498	2
Miscellaneous	-	4,749	(4,749)
Dog Expense	<u>-</u>	<u>45</u>	<u>(45)</u>
Total Town Clerk and Treasurer	<u>60,728</u>	<u>65,730</u>	<u>(5,002)</u>
LISTERS			
Personal Services	2,400	2,948	(548)
Social Security Tax	184	226	(42)
Office Supplies	50	-	50
Postage and Envelopes	100	13	87
Telephone	25	-	25
Travel/Meetings	100	96	4
Professional Services	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Total Listers	<u>4,359</u>	<u>3,283</u>	<u>1,076</u>
ELECTIONS	<u>1,500</u>	<u>1,374</u>	<u>126</u>



TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>PROFESSIONAL SERVICES</b>			
Accounting	7,700	7,700	-
Legal	<u>1,500</u>	<u>1,069</u>	<u>431</u>
Total Professional Services	<u>9,200</u>	<u>8,769</u>	<u>431</u>
<b>MUNICIPAL BUILDING</b>			
Heat	1,300	1,163	137
Electricity	1,800	1,519	281
Telephone	1,000	989	11
Repairs and Improvements - Building	500	500	-
Building Maintenance	350	276	74
Equipment Maintenance	500	492	8
Equipment Replacement	<u>500</u>	<u>1,014</u>	<u>(514)</u>
Total Municipal Building	<u>5,950</u>	<u>5,953</u>	<u>(3)</u>
<b>BOARDS AND AGENCIES</b>			
Planning Commission	500	150	350
Regional Planning Commission	<u>500</u>	<u>500</u>	<u>-</u>
Total Boards and Agencies	<u>1,000</u>	<u>650</u>	<u>350</u>
<b>GENERAL INSURANCE</b>			
Property	604	438	166
Municipal Equipment Floater	90	-	90
Umbrella Liability	540	540	-
Public Official Liability	2,600	2,500	100
Public Official Bond	550	819	(269)
Workmen's Compensation	952	1,050	(98)
Vehicle	150	-	150
General Liability	<u>3,240</u>	<u>2,909</u>	<u>331</u>
Total General Insurance	<u>8,726</u>	<u>8,256</u>	<u>470</u>
<b>DEBT SERVICE</b>			
Interest	7,000	2,608	4,392
Penalties	<u>-</u>	<u>174</u>	<u>(174)</u>
Total Debt Service	<u>7,000</u>	<u>2,782</u>	<u>4,218</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>TRANSFER STATION</b>			
Personal Services	4,589	4,608	(19)
Social Security Tax	352	352	-
Unemployment Insurance	35	17	18
General Insurance	655	296	359
Transfer Box	24,468	22,277	2,191
Recycling Box	1,135	-	1,135
Spring Clean Up	3,300	3,668	(368)
Metal Waste Disposal	1,380	-	1,380
Tires	625	-	625
Miscellaneous	<u>300</u>	<u>34</u>	<u>266</u>
Total Transfer Station	<u>36,839</u>	<u>31,252</u>	<u>5,587</u>
<b>HIGHWAY</b>			
Personal Services	76,209	81,244	(5,035)
Health and Accident Insurance	10,800	12,439	(1,639)
Retirement	2,667	1,763	904
Social Security Tax	5,830	6,215	(385)
Unemployment Insurance	400	235	165
Gas and Oil	6,000	5,732	268
Vehicle Expense and Repairs	4,000	5,085	(1,085)
Small Tools and Equipment	3,000	4,771	(1,771)
Rentals	1,000	707	293
Highway Repairs	1,500	783	717
Highway Improvements	135,000	127,901	7,099
Salt, Sand and Plow Blades	25,000	27,308	(2,308)
Tree Removal	300	35	265
Signs	400	320	80
General Insurance	19,399	15,298	4,101
Travel/Meetings	100	60	40
Miscellaneous	<u>-</u>	<u>592</u>	<u>(592)</u>
Total Highway	<u>291,605</u>	<u>290,488</u>	<u>1,117</u>
<b>GARAGE</b>			
Heat	300	-	300
Electricity	300	232	68
Telephone	600	499	101

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
GARAGE (Continued)			
Rentals	150	74	76
General Insurance	557	601	(44)
Miscellaneous	<u>100</u>	<u>162</u>	<u>(62)</u>
Total Garage	<u>2,007</u>	<u>1,568</u>	<u>439</u>
FIRE DEPARTMENT			
Personal Services	3,700	3,700	-
Operating Supplies	800	793	7
Protective Equipment	900	1,022	(122)
Gas and Oil	1,000	430	570
Vehicle Expense and Repairs	4,000	4,109	(109)
Small Tools and Equipment	3,000	2,793	207
Heat	1,800	1,814	(14)
Electricity	1,400	637	763
Telephone	2,820	2,224	596
Communications	2,400	2,196	204
Improvements and Repairs:			
Buildings and Fixtures	1,000	1,027	(27)
Machinery and Equipment	1,100	1,518	(418)
Equipment Replacement	15,000	-	15,000
General Insurance	9,874	8,397	1,477
Hepatitis Vaccine	200	-	200
Miscellaneous, Dues and Travel	<u>500</u>	<u>489</u>	<u>11</u>
Total Fire Department	<u>49,494</u>	<u>31,149</u>	<u>18,345</u>
POLICE			
Constables	3,600	3,600	-
General Insurance	1,500	927	573
Contract Services	15,000	14,827	173
Supplies	-	1,803	(1,803)
Equipment Repairs and Maintenance	200	315	(115)
Animal Control	<u>600</u>	<u>486</u>	<u>114</u>
Total Police	<u>20,900</u>	<u>21,958</u>	<u>(1,058)</u>

TOWN OF PROCTOR, VERMONTSCHEDULE A-2GENERAL FUND

(Continued)

STATEMENT OF EXPENDITURESBUDGET AND ACTUALFOR THE YEAR ENDED JUNE 30, 1997

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>SWIMMING POOL</b>			
Personal Services	11,440	9,603	1,837
Social Security Tax	876	731	145
Operating Supplies	895	1,489	(594)
Maintenance Supplies	375	747	(372)
Chlorine	1,500	1,100	400
Telephone	492	428	64
Electricity	100	37	63
Mowing	480	260	220
General Insurance	1,463	1,149	314
Advertising	75	271	(196)
Miscellaneous	<u>-</u>	<u>1,723</u>	<u>(1,723)</u>
Total Swimming Pool	<u>17,696</u>	<u>17,538</u>	<u>158</u>
<b>SKATING RINK</b>			
Personal Services	3,000	3,000	-
Social Security Tax	230	230	-
Maintenance Supplies	300	285	15
Vehicle Expense and Repairs	300	750	(450)
Heat	450	469	(19)
Electricity	450	292	158
Telephone	492	428	64
Improvements and Repairs - Building	250	230	20
General Insurance	653	529	124
Miscellaneous	<u>-</u>	<u>15</u>	<u>(15)</u>
Total Skating Rink	<u>6,125</u>	<u>6,228</u>	<u>(103)</u>
<b>TAXES AND ASSESSMENTS</b>			
Vermont League of Cities and Towns	1,009	1,009	-
Rutland County Tax	8,000	7,925	75
Tax, Town Forest	1,081	917	164
Marble Valley Transit	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Taxes and Assessments	<u>15,090</u>	<u>14,851</u>	<u>239</u>

**TOWN OF PROCTOR, VERMONT****SCHEDULE A-2****GENERAL FUND**

(Continued)

**STATEMENT OF EXPENDITURES****BUDGET AND ACTUAL****FOR THE YEAR ENDED JUNE 30, 1997**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
HEALTH AND WELFARE			
Rutland Area Community Services	2,000	2,000	-
Rutland Area Visiting Nurse	3,506	3,506	-
Southwestern Vermont Council on Aging	500	500	-
Health Officer	250	250	-
Regional Ambulance Service, Inc.	11,874	11,874	-
Rutland Area Hospice, Inc.	500	500	-
Rutland Women's Network Shelter	<u>350</u>	<u>350</u>	-
Total Health and Welfare	<u>18,980</u>	<u>18,980</u>	-
SPECIAL SERVICES			
Garbage Disposal	74,512	66,728	7,784
Street Lights	28,875	27,341	1,534
Curbside Recycling	<u>29,225</u>	<u>27,298</u>	<u>1,927</u>
Total Special Services	<u>132,612</u>	<u>121,367</u>	<u>11,245</u>
OTHER COMMITMENTS			
Library	36,500	36,500	-
Marble Bridge Repair	1,000	491	509
Equipment	<u>25,000</u>	<u>14,710</u>	<u>10,290</u>
Total Other Commitments	<u>62,500</u>	<u>51,701</u>	<u>10,799</u>
PROCTOR SCHOOL DISTRICT	<u>1,542,009</u>	<u>1,542,009</u>	-
TOTAL EXPENDITURES	<u>\$2,300,872</u>	<u>\$2,252,700</u>	<u>\$48,172</u>

## DEBT SERVICE FUND

Sewer System Improvement Bond - This fund has been set up to account for resources set aside to pay interest and principal on the Sewer System Improvement Bond.

### SCHEDULE B-1

#### TOWN OF PROCTOR, VERMONT

#### DEBT SERVICE FUND

#### STATEMENT OF REVENUES, EXPENDITURES

#### AND CHANGES IN FUND BALANCE

#### FOR THE YEAR ENDED JUNE 30, 1997

	<u>Sewer System Improvement Bond</u>
REVENUES	\$ -
Total Revenues	-
EXPENDITURES	
Debt Service:	
Principal Payments	19,882
Interest Payments	<u>25,148</u>
Total Expenditures	<u>45,030</u>
Deficiency of Revenues over Expenditures	<u>(45,030)</u>
OTHER FINANCING SOURCES	
Transfers from General Fund	<u>45,030</u>
Total Other Financing Sources	<u>45,030</u>
Excess of Revenues and Other Financing Sources Over Expenditures	-
FUND BALANCE AT BEGINNING OF YEAR	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>

## ENTERPRISE FUNDS

Sewage Disposal Fund (Wastewater) - To account for the provision of sewer services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

Water Fund - To account for the provision of water services to the residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection.

TOWN OF PROCTOR, VERMONT  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1997

SCHEDULE C-1

ASSETS

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
CURRENT ASSETS			
Cash:			
Money Markets	\$ 11,220	\$ 41,210	\$ 52,430
Certificates of Deposit	84,641	186,857	271,498
Sewer Charges Receivable	47,877	-	47,877
Water Rents Receivable	-	37,959	37,959
Other Receivables	13,100	-	13,100
Due from Other Funds	<u>31,009</u>	<u>27,407</u>	<u>58,416</u>
Total Current Assets	<u>187,847</u>	<u>293,433</u>	<u>481,280</u>
PROPERTY, PLANT AND EQUIPMENT			
Land	2,200	-	2,200
Land Improvements	365,577	-	365,577
Buildings	410,876	481,574	892,450
Improvements Other than Buildings	<u>3,343,743</u>	<u>134,205</u>	<u>3,477,948</u>
	4,122,396	615,779	4,738,175
Less: Accumulated Depreciation	<u>828,106</u>	<u>23,489</u>	<u>851,595</u>
Net Property, Plant and Equipment	<u>3,294,290</u>	<u>592,290</u>	<u>3,886,580</u>
TOTAL ASSETS	<u>\$3,482,137</u>	<u>\$885,723</u>	<u>\$4,367,860</u>

**SCHEDULE C-1**

(Continued)

**TOWN OF PROCTOR, VERMONT****ENTERPRISE FUNDS****COMBINING BALANCE SHEET****JUNE 30, 1997****LIABILITIES AND FUND EQUITY**

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
<b>LIABILITIES</b>			
Accounts Payable	\$ 4,077	\$ 1,068	\$ 5,145
Accrued Payroll	650	650	1,300
Payroll Liabilities	403	403	806
Other Liabilities	1,992	191	2,183
Bond Payable	<u>-</u>	<u>300,000</u>	<u>300,000</u>
Total Liabilities	<u>7,122</u>	<u>302,312</u>	<u>309,434</u>
<b>FUND EQUITY</b>			
Contributed Capital:			
Federal	2,145,901	-	2,145,901
State of Vermont	<u>1,367,778</u>	<u>166,668</u>	<u>1,534,446</u>
Total Contributed Capital	3,513,679	166,668	3,680,347
Less: Accumulated Depreciation Transfers	<u>709,924</u>	<u>4,995</u>	<u>714,919</u>
Net Contributed Capital	<u>2,803,755</u>	<u>161,673</u>	<u>2,965,428</u>
Retained Earnings:			
Unreserved - Investment in Property, Plant and Equipment	490,535	115,392	605,927
Operating Surplus	<u>180,725</u>	<u>306,346</u>	<u>487,071</u>
Total Retained Earnings	<u>671,260</u>	<u>421,738</u>	<u>1,092,998</u>
Total Fund Equity	<u>3,475,015</u>	<u>583,411</u>	<u>4,058,426</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$3,482,137</u></b>	<b><u>\$885,723</u></b>	<b><u>\$4,367,860</u></b>



TOWN OF PROCTOR, VERMONT  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED JUNE 30, 1997

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING REVENUES			
Charges/Rents	\$141,578	\$130,041	\$271,619
OPERATING EXPENSES			
Personal Services	27,119	27,108	54,227
Health and Accident Insurance	3,220	3,220	6,440
Retirement	745	745	1,490
Social Security Tax	2,074	2,074	4,148
Unemployment Insurance	62	73	135
Operating Supplies	136	766	902
Maintenance Supplies	536	540	1,076
Postage and Envelopes	32	262	294
Gas and Oil	700	700	1,400
Vehicle Expense and Repairs	687	688	1,375
Chlorine	-	4,648	4,648
Fluoride	-	1,985	1,985
Taxes on Water Shed	-	9,545	9,545
Heat	2,061	1,831	3,892
Electricity	33,918	2,150	36,068
Telephone	521	1,634	2,155
Rentals	291	291	582
Filter Plant Repair	-	8,730	8,730
Line Repairs and Maintenance	2,984	10,322	13,306
Improvements and Repairs -			
Machinery, Equipment, and Building	2,405	5	2,410
General Insurance	6,060	4,297	10,357
Water Tank Filtration	-	2,712	2,712
Travel/Meetings	108	420	528
Contract Services	870	870	1,740
Lab Tests	469	2,941	3,410
Permit Fees	-	4,231	4,231
Chemicals	275	-	275
Polymers	-	7,749	7,749
Soda Ash	-	1,153	1,153
Testing	10,287	-	10,287

TOWN OF PROCTOR, VERMONTENTERPRISE FUNDSCOMBINING STATEMENT OF REVENUES, EXPENSESAND CHANGES IN RETAINED EARNINGSFOR THE YEAR ENDED JUNE 30, 1997

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
OPERATING EXPENSES (Continued)			
Well House Electricity	-	1,179	1,179
Well House Repairs	-	103	103
Pumping Stations Electricity	9,763	-	9,763
Pumping Stations Improvements and Repairs - Machinery and Equipment	6,779	-	6,779
Depreciation	104,069	11,142	115,211
Miscellaneous	243	27	270
Total Operating Expenses	<u>216,414</u>	<u>114,141</u>	<u>330,555</u>
Operating Income (Loss) Before Non- Operating Revenues (Expenses) and Operating Transfers	<u>(74,836)</u>	<u>15,900</u>	<u>(58,936)</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Income	4,684	8,931	13,615
State of Vermont	5,110	-	5,110
Timber Sales	-	69,788	69,788
Interest Expense	-	(15,340)	(15,340)
Net Non-Operating Revenues	<u>9,794</u>	<u>63,379</u>	<u>73,173</u>
Net Income (Loss) Before Operating Transfers	<u>(65,042)</u>	<u>79,279</u>	<u>14,237</u>
OPERATING TRANSFERS			
Depreciation on Assets Acquired with Grant Funds	<u>88,708</u>	<u>3,342</u>	<u>92,050</u>
Net Income	<u>23,666</u>	<u>82,621</u>	<u>106,287</u>
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>647,594</u>	<u>339,117</u>	<u>986,711</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$671,260</u>	<u>\$421,738</u>	<u>\$1,092,998</u>

ENTERPRISE FUNDSCOMBINING STATEMENT OF CASH FLOWSFOR THE YEAR ENDED JUNE 30, 1997

	Sewage Disposal Fund (Wastewater)	Water Fund	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Operating Income (Loss)	<u>\$(74,836)</u>	<u>\$ 15,900</u>	<u>\$(58,936)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	104,069	11,142	115,211
(Increase) Decrease in:			
Sewer Charges Receivable	(4,096)	-	(4,096)
Water Rents Receivable	-	(3,846)	(3,846)
Increase (Decrease) in:			
Accounts Payable	(2,222)	(3,522)	(5,744)
Accrued Payroll	348	348	696
Payroll Liabilities	111	111	222
Other Liabilities	<u>1,660</u>	<u>138</u>	<u>1,798</u>
Total Adjustments	<u>99,870</u>	<u>4,371</u>	<u>104,241</u>
Net Cash Provided by Operating Activities	<u>25,034</u>	<u>20,271</u>	<u>45,305</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Timber Sales Proceeds Receivable	-	69,788	69,788
Interest Received	4,684	8,931	13,615
Purchase of Property, Plant and Equipment	<u>(19,760)</u>	<u>(38,001)</u>	<u>(57,761)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(15,076)</u>	<u>40,718</u>	<u>25,642</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Principal Paid on Bond	-	(20,000)	(20,000)
Interest Paid on Bond	-	(15,340)	(15,340)
(Increase) Decrease in Amount Due from:			
General Fund	(10,383)	9,197	(1,186)
State of Vermont	<u>5,110</u>	<u>1,473</u>	<u>6,583</u>
Net Cash Used in Financing Activities	<u>(5,273)</u>	<u>(24,670)</u>	<u>(29,943)</u>
<b>NET INCREASE IN CASH</b>	<b>4,685</b>	<b>36,319</b>	<b>41,004</b>
<b>CASH AT BEGINNING OF YEAR</b>	<u>91,176</u>	<u>191,748</u>	<u>282,924</u>
<b>CASH AT END OF YEAR</b>	<u><b>\$ 95,861</b></u>	<u><b>\$228,067</b></u>	<u><b>\$323,928</b></u>
<b>Cash consisted of the following:</b>			
Money Markets	\$ 11,220	\$ 41,210	\$ 52,430
Certificates of Deposit	<u>84,641</u>	<u>186,857</u>	<u>271,498</u>
Total	<u><b>\$ 95,861</b></u>	<u><b>\$228,067</b></u>	<u><b>\$323,928</b></u>

## FIDUCIARY FUNDS

Expendable Trust Funds - The Trust Funds account for assets under the administrative control of the Town for extended periods of time. These funds are as follows:

Riverside Cemetery Fund  
Mortimer R. Proctor Fund  
Act 200 Fund

### SCHEDULE D-1

#### TOWN OF PROCTOR, VERMONT

#### EXPENDABLE TRUST FUNDS

#### COMBINING BALANCE SHEET

JUNE 30, 1997

	<u>Riverside Cemetery Fund</u>	<u>Mortimer R. Proctor Fund</u>	<u>Act 200 Fund</u>	<u>Total</u>
<u>ASSETS</u>				
CASH				
Money Markets	\$ 8,989	\$27,773	\$ -	\$ 36,762
Certificates of Deposit	<u>100,066</u>	<u>-</u>	<u>-</u>	<u>100,066</u>
Total Cash	<u>109,055</u>	<u>27,773</u>	<u>-</u>	<u>136,828</u>
DUE FROM GENERAL FUND	<u>-</u>	<u>-</u>	<u>5,688</u>	<u>5,688</u>
TOTAL ASSETS	<u>\$109,055</u>	<u>\$27,773</u>	<u>\$5,688</u>	<u>\$142,516</u>
<u>LIABILITIES AND FUND BALANCE</u>				
LIABILITIES				
Due to General Fund	\$ 249	\$ 9,046	\$ -	\$ 9,295
FUND BALANCE	<u>108,806</u>	<u>18,727</u>	<u>5,688</u>	<u>133,221</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$109,055</u>	<u>\$27,773</u>	<u>\$5,688</u>	<u>\$142,516</u>

TOWN OF PROCTOR, VERMONT  
EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1997

	Riverside Cemetery Fund	Mortimer R. Proctor Fund	Act 200 Fund	Total
<b>REVENUES</b>				
Interest Earned	\$ 5,672	\$ 1,276	\$ -	\$ 6,948
Sale of Lots and Perpetual Care	1,825	-	-	1,825
Trust Funds	-	19,200	-	19,200
Total Revenues	<u>7,497</u>	<u>20,476</u>	<u>-</u>	<u>27,973</u>
<b>EXPENDITURES</b>				
Mowing (Highway Department)	4,500	-	-	4,500
Administrative Fee (General Fund)	650	-	-	650
Swimming Pool (General Fund)	-	14,537	-	14,537
Skating Rink (General Fund)	-	2,700	-	2,700
Skating Rink Floor Mats	-	1,582	-	1,582
Skating Rink Surface	-	853	-	853
Skating Rink Water Line	-	699	-	699
Youth League Dugouts	-	2,200	-	2,200
Memorial Day	-	100	-	100
Legal Fees	-	-	613	613
Town Records	-	2,234	-	2,234
Reimbursed to Trust	-	340	-	340
Other Expenses	<u>1,064</u>	<u>-</u>	<u>354</u>	<u>1,418</u>
Total Expenditures	<u>6,214</u>	<u>25,245</u>	<u>967</u>	<u>32,426</u>
Excess (Deficiency) of Revenues Over Expenditures	1,283	(4,769)	(967)	(4,453)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>				
	<u>107,523</u>	<u>23,496</u>	<u>6,655</u>	<u>137,674</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$108,806</u>	<u>\$18,727</u>	<u>\$5,688</u>	<u>\$133,221</u>

Town of Proctor General Fund  
Statement of Revenues-Budget & Actual  
For Period of July 1,1997 to December 31,1997

	Budget 97-98	Actual Dec.31,1997
Taxes		
Current	2,235,801	975,893
Delinquent	16,000	124,688
Interest on Taxes	14,000	12,351
<b>Total Taxes</b>	<b>2,265,801</b>	<b>1,112,932</b>
Licenses and Fees		
Office Fees	4,800	4,374
Beverage Licenses	250	
Dog Licenses	650	47
Cemetery Fees	650	
Transfer Station Fees	300	284
Transfer Station Stickers		30
School District Service	14,000	
<b>Total Licenses and Fees</b>	<b>20,650</b>	<b>4,735</b>
State of Vermont		
Local Ordinance Fines	2,600	5,277
Other		
Town Forest,R/O Way	318	
Interest Earned	3,200	1,057
Minnie Proctor Fund-Pool	2,100	2,100
Mortimer Proctor Fund-Pool	12,000	12,000
Mortimer Proctor Fund-Rink	3,000	505
<b>Total Town General</b>	<b>2,309,669</b>	<b>1,138,606</b>
Highway Department		
State of Vermont,Aid	55,600	51,144
Sale of Supplies	1,600	800
Labor & Trucking	6,500	3,130
<b>Total Highway</b>	<b>63,700</b>	<b>55,074</b>
<b>Total Town General &amp; Highway</b>	<b>2,373,369</b>	<b>1,193,680</b>

	Budget 97-98	Actual Dec.31,1997
Selectboard		
Personal Service	3,000	1,500
Secretary Service	1,600	67
FICA	352	115
Travel-Meetings	1,600	60
Total Selectboard	<u>6,552</u>	<u>1,742</u>
Town Clerk-Treasurer		
Personal Service	42,809	21,424
H & A Insurance	4,865	2,569
Retirement	1,771	882
FICA	3,275	1,639
Unemployment	100	22
Office Supplies	1,850	767
Postage-Envelopes	2,600	755
Advertising	1,800	382
Travel-Meetings	100	
Town Report-Budget	3,100	
Computer Service	500	114
Total Town Clerk/Treasurer	<u>62,770</u>	<u>28,554</u>
Listers		
Personal Service	2,400	
FICA	184	
Postage-Envelopes	100	
Telephone	25	36
Travel-Meetings	250	61
Professional Service	6000	3,917
Total Listers	<u>8,959</u>	<u>4,014</u>
Elections	1,500	
Professional Service		
Audit	7,700	2,189
Legal	1,500	711
Tax Collector-FICA	765	
Total Professional Service	<u>9,965</u>	<u>2,900</u>

Town of Proctor General Fund  
Statement of Expenditures-Budget & Actual  
For Period of July 1,1997 to December 1997

	Budget 97-98	Actual Dec.31,1997
Municipal Building		
Heat	1,300	351
Electricity	1,800	590
Telephone	1,000	458
Imp./Repair Building	500	500
Building Maintenance	350	65
Equipment Maintenance	500	134
Equipment Replacement	500	
Total Municipal Building	<u>5,950</u>	<u>2,098</u>
Boards & Agencies	500	
Planning Commission	500	500
Regional Planning Commission		
Total Boards & Agencies	<u>1,000</u>	<u>500</u>
General Insurance	600	243
Property	90	90
Municipal Equipment Floater	540	300
Umbrella Liability	2,500	1,800
Public Official Liability	825	225
Public Official Bond	1,006	490
Workmen's Comp.	87	87
Vehicle	3,045	2,334
General Liability		
Total General Insurance	<u>8,693</u>	<u>5,569</u>
Debt Service		
Interest	4,000	819
Total Debt Service	<u>4,000</u>	<u>819</u>



Town of Proctor General Fund  
Statement of Expenditures-Budget & Actual  
For Period of July 1,1997 to December 1997

	Budget 97-98	Actual Dec.31,1997
Solid Waste Disposal		
Transfer Station		
Personal Service	4,758	2,379
FICA	364	182
Unemployment	35	7
General Insurance	635	93
Transfer box	26,154	10,114
Recycling Box	540	804
Spring Clean-up	3,700	
Metal waste Disposal	690	
Tires	375	
Miscellaneous	300	
Curbside		
Garbage Collection	74,547	29,137
Recycling	29,128	11,571
Total Solid Waste Disposal	<u>141,226</u>	<u>54,287</u>
Fire Department	3,700	3,700
Personal Service	800	145
Operating Supplies	2,200	
Protective Equipment	1,000	181
Gas & Oil	4,000	584
Vehicle exp./repair	3,000	1,266
Small tools,Equipment	1,800	384
Heat	1,400	192
Electricity	2,220	328
Telephone	2,000	505
Communications	1,000	
Imp./Repair Building	1,100	5
Imp./Repair Equipment	15,000	
Sinking Fund	8,800	5,413
General Insurance	600	120
Misc.,Dues,Travel	200	
Hepatitis Vaccine		
Total Fire Department	<u>48,820</u>	<u>12,823</u>

Town of Proctor General Fund  
Statement of Expenditures-Budget & Actual  
For Period of July 1,1997 to December 31,1997

	Budget 97-98	Actual Dec.31,1997
Police		
Supplies,Equipment	200	35
Animal Control	750	686
General Insurance	927	
Contract Service	20,150	9,835
Constable	2,000	1,800
Total Police	<u>24,027</u>	<u>12,356</u>
Special Service		
Street Lights	28,875	12,579
Total Special Service	<u>28,875</u>	<u>12,579</u>
Other Commitments		
Marble Bridge	1,000	1,000
Equipment fund	25,000	2,721
Library	38,000	19,000
Waste Water Bond	45,030	22,515
School Taxes	1,546,323	773,160
Total Other Commitments	<u>1,655,353</u>	<u>820,892</u>
Swimming Pool		
Personal Service	12,400	10,687
FICA	950	818
Operating Supplies	990	566
Maintenance Supplies	650	53
Chlorine	1,260	920
Electricity	100	76
Telephone	492	78
Summer Mowing	480	200
General Insurance	1,487	791
Advertising	110	
Misc.	300	
Total Pool	<u>19,219</u>	<u>14,189</u>

Town of Proctor General Fund  
Statement of Expenditures-Budget & Actual  
For Period of July 1,1997 to December 31,1997

	Budget 97-98	Actual Dec.31,1997
Skating Rink		
Personal Service	3,000	
FICA	230	
Maintenance Supplies	300	16
Vehicle Exp./Repair	300	
Heat	450	104
Electricity	400	84
Telephone	492	78
Imp./Repair Building	250	
General Insurance	658	277
<b>Total Rink</b>	<b>6,080</b>	<b>559</b>
<b>Taxes And Assessments</b>		
County Tax	8,200	
VLCT	1,022	1,022
Marble Valley Transit	5,000	2,500
Tax,Town Forest	1,081	920
<b>Total Taxes and Assessments</b>	<b>15,303</b>	<b>4,442</b>
<b>Health &amp; Welfare</b>		
Rutland Area Visiting Nurse,Hospice		
Health Officer	4,006	2,004
Rutland Community services	250	250
Rutland Area Agency on Aging	2,000	1,000
Regional Ambulance	500	500
Rutland County Women's N & S	11,874	5,940
Mosquito Spray	350	350
	1,500	1,385
<b>Total Health &amp; Welfare</b>	<b>20,480</b>	<b>11,179</b>
<b>Total Town General and Other Commitments</b>	<b>2,068,772</b>	<b>989,452</b>

Town of Proctor General Fund  
Statement of Expenditures-Budget & Actual  
For Period of July 1,1997 to December 31,1997

	Budget 97-98	Actual Dec.31,1997
Highway Department		
Expenditures		
Personal Service	79,134	40,368
H & A Insurance	12,067	6,324
Retirement	1,433	815
FICA	6,054	3,088
Unemployment	400	96
Gas & Oil	6,000	2,273
Vehicle Exp./Repair	5,000	4,470
Tools,Equipment	3,500	721
Uniform Rental	1,000	307
Highway Repairs	1,500	953
Highway Improvement	140,000	144,027
Sand,Salt & Plow Blades	27,000	14,727
Tree Removal	300	
Signs	500	51
General Insurance	18,609	10,592
Travel,Meetings	200	60
CDL Program		
Miscellaneous		3,981
Subtotal Highway	302,697	232,853
Town Garage		
Heat	300	48
Electricity	300	79
Telephone	500	181
Rentals	150	
Imp./Repair Building		248
General Insurance	550	300
Miscellaneous	100	
Total Highway	304,597	233,709
Total Town General and Highway	2,373,369	1,223,161

Town of Proctor Waste Water Department  
Statement of Revenue & Expenditures-Budget 7 Actual  
For Period of July 1,1997 to December 31,1997

	Budget 97-98	Actual Dec.31,1997
Revenue		
Waste Water Service Fees	149,526	56,285
Delinquent Service Fees	11,904	15,492
<b>Total Revenue</b>	<b>161,430</b>	<b>71,777</b>
Expenditures		
Personal Service	29,674	15,739
H & A Insurance	3,133	1,567
Retirement	479	346
FICA	2,270	1,204
Unemployment	100	27
Operating Supplies	600	7
Maintenance Supplies	600	298
Postage	150	
Gas & Oil	800	400
Vehicle Exp./Repair	700	17
Small Tools,Equipment	100	
Heat	2,500	329
Electricity	35,000	10,172
Telephone	700	213
Rentals	350	101
Line Repair	6,000	1,317
Imp./Repair Building	1,000	188
Imp./Repair Machinery	4,000	1,932
General Insurance	6,024	3,236
Travel-Meetings	250	115
Sinking Fund	45,000	
Contract Service	900	750
Lab Test	1,200	273
Special Testing		295
Chemicals	200	133
Pump Stations		
Pump Station Electricity	9,500	2,181
Imp./Repair Fixtures	200	47
Imp./Repair Machinery	10,000	
<b>Total Waste Water</b>	<b>161,430</b>	<b>40,887</b>

	Budget 97-98	Actual Dec.31,1997
<b>Revenues</b>		
Water Service Fees	136,915	49,930
Delinquent Water Service Fees	6,460	13,789
<b>Total Revenue</b>	<b>143,375</b>	<b>63,719</b>
<b>Expenditures</b>		
Personal Service	29,674	15,739
H & A Insurance	3,133	1,567
Retirement	479	346
FICA	2,270	1,204
Unemployment	100	27
Operating supplies	700	119
Maintenance supplies	500	27
Postage	200	34
Gas & Oil	800	400
Vehicle Exp./Repair	700	17
Tools,Equipment		
Chlorine	6,000	3,118
Fluoride	3,000	700
Heat	1,700	554
Electricity	2,800	560
Telephone	1,700	588
Rentals	351	101
Well House electricity	1,000	148
Well House Repairs	2,800	
Filter Plant Repair	5,000	2,068
Line Repair	2,000	
General Insurance	5,068	2,465
Travel,Meetings,Dues	500	218
Taxes Water Shed	9,800	11,123
Contract Service	900	750
Lab Test,S/O Vermont	3,000	608
Permit fees	3,200	843
Polymers	9,000	3,535
Soda Ash	2,000	980
Sinking Fund	10,455	7,503
Bond Payment-Principal	20,000.	20,000
Bond Payment-Interest	14,545	7,475
<b>Total Water</b>	<b>143,375</b>	<b>82,817</b>

**Town of Proctor**  
**Statement of Revenues & Expenditures**  
**Money Market & Investment Accounts**  
**Period of July 1,1997 to December 31,1997**

**Marble Bridge Account**

Balance July 1,1997	\$ 99,431.69
Revenue:	
Interest Earned	2,209.79
Taxes	1,000.00
Balance December 31,1997	\$102,641.48

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**Equipment Replacement Account**

Balance July 1,1997	\$ 98,917.98
Revenue:	
Interest Earned	2,117.40
Balance December 31,1997	\$101,035.38

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**Fire Department**  
**Equipment Replacement Account**

Balance July 1,1997	\$ 38,374.23
Revenue:	
Interest Earned	910.28
Balance December 31,1997	\$ 39,284.51

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**Town of Proctor  
Statement of Revenues & Expenditures  
Money Market & Investment Accounts  
Period of July 1,1997 to December 31,1997**

**Riverside Cemetery**

Balance July 1,1997	\$109,818.94
Revenue:	
Interest	3,000.97
Sale Lots,Grave Openings	2,175
Balance December 31,1997	\$114,230.16

**Water Account**

Balance July 1,1997	\$228,052.21
Revenue:	
Interest	6,238.58
Balance December 31,1997	\$234,290.79

**Waste Water Account**

Balance July 1,1997	\$ 95,860.46
Revenue:	
Interest	2,532.54
Balance December 31,1997	\$ 98,393.00



**TOWN OF PROCTOR  
GRAND LIST & TAX RATE**

**Grand List**

	General	Town	Total
1997-1998			
Real Estate	564,454-	50,010-	614,464-
Personal	85,128-	4,983-	90,111-
Total	649,582-	54,993-	704,575-
1996-1997			
Real Estate	565,725-	50,554-	616,279-
Personal	84,210-	5,048-	89,258-
Total	649,935-	55,602-	705,537-
1995-1996			
Real Estate	578,592-	53,616-	632,208-
Personal	81,209-	4,717-	85,926-
Total	659,801	58,333-	718,134-

**Tax Rate**

	7-1-95 6-30-96	7-1-96 6-30-97	7-1-97 6-30-98
Town	.2861	.2788	.4410
Library	.0480	.0517	.0540
Marble Bridge	.0013	.0014	.0015
Highway	.3009	.3258	.3419
Equip. Fund	.0348	.0354	.0355
School	2.0840	2.1792	2.1760
School Cap. Projects		.0063	
School Debt Serv..			.0188
Sub Total	2.7551	2.8786	3.0687
Special Services	.1992	.2040	.0445
Sewer Bond	.0682	.0692	.0694
Total	3.0225	3.1518	3.1826

Name	Year	Amount
Beverly Balch	96-97	165.54
Big Twin Motors	(P)96-97	181.22
Ronald & Janet Biro	96-97	443.47
Frank & Mary Burnham	96-97	2,294.51
Corporate Leasing	(P)95-96	23.15
Chris Chapin	96-97	1,137.01
Darren & Kristina Childs	96-97	48.49
Ted & Karen Dido	95-96	56.78
Albert & Roselyn Dimick	96-97	412.49
Arthur & Donna Dufresne	96-97	2,292.27
Michael & Lawrence Gallipo	96-97	472.08
G. Thomas Gerdon	92-93	101.71
	93-94	105.40
	94-95	110.57
	95-96	115.71
	96-97	120.90
Peter & Judy Gildersleeve	96-97	1,267.45
Gail Hagen	95-96	22.80
	96-97	86.74
Robert & Mary Harger	96-97	2,678.98
	96-97	561.02
John & Kim Howard	96-97	1,325.87
John Jones	96-97	498.78
Lafond's Auto	(P)92-93	719.33
	(P)93-94	685.75
	(P)94-95	560.00
	(P)95-96	528.94
	(P)96-97	261.60
Mari Nagell	96-97	383.29
Doris Olson	96-97	1,579.21
Robert & Gerri Parker	96-97	1,825.29
Brian Pendleton & Becky Fenton	96-97	2,068.14
Robert & Cathy Petrimi	96-97	2,120.18
Lawrence Pockett	(P)92-93	313.55
	(P)93-94	183.78
	(P)94-95	193.40
	(P)96-97	302.57
The Pond Shop	(P)96-97	9.46
Margaret Powell	96-97	382.39
Fred & Kathy Rathjen	96-97	943.99
Clarence & Patricia Rider	95-96	288.80
	96-97	3,287.33
Holly Roberts	96-97	511.66

Harold & Nadine Rorden	96-97	803.72
Rural Family Housing	95-96	123.16
	96-97	513.74
Theresa Steady	96-97	2,205.22
Brad Thomas	96-97	70.65
Wilson Castle	96-97	6,602.50
Robert & Victoria Young	95-96	111.46

Total		42,102.15
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Taxes Collected 7-1-97 to Jan. 30,1998		144,430.36
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Interest to Town		14,936.49
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### Town of Proctor Water and Waste Water Departments

#### Water and Waste Water Service Rates

Basic Water Rate	\$136.00 per year
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Basic Waste Water Rate	\$185.00 per year
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The above includes Bath Tub,Two Toilets,Two Lavatories,One Sink

#### Additional Facilities or Equipment:

Toilet,Lavatory or Sink	\$ 6.00 per year
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Bath Tub or shower Stall	\$ 6.00 per year
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Garbage Disposal	\$ 7.00 per year
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Portable Washer	\$ 6.00 per year
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Automatic Clothes Washer	\$ 7.00 per year
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Automatic Dish Washer	\$ 7.00 per year
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Swimming Pool Initial Filling	\$ 100.00
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Tapping New Connection	\$ 250.00
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#### NOTICE:

Town's responsibility for Main Line and Corporation.

Property Owner's responsibility from Corporation to Inside Dwelling.

All New Connections Require Selectboard Approval.

(NO NEW CONNECTIONS ALLOWED OUTSIDE OF TOWN)

<b>Town Payroll</b>	<b>1997</b>
Warren McCullough	31,114.00
Robert Allard	29,354.00
Todd Blow	28,870.00
Frank Beyette	27,062.00
Thomas Grace	11,940.00
Mark Clough	6,000.00
Sidney Jones	30,888.00
Mary Dahlin	19,006.00
Peter Lebo	2,431.00
Warren Cota	2,249.00
Raymond Moran	500.00
Charles Nichols	1,000.00
Richard Horner	1,000.00
Carol Grace	500.00
Dave Manfredi	2,250.00
Steve Follett	750.00
Peter Rimsa	2,400.00
Albert Wenta	344.00
William Champine	204.00
Denise Anderson	528.95
Jill Danyow	1,057.90
Jason Blondin	773.50
Erin Kirt Elkin	180.00
Ethan Barron	54.00
Elisa Tobin	3,542.37
Brian Hart	150.00
Melissa Drinwater	2,691.24
Priscilla Booream	3,075.00

Town of Proctor Water Department  
 Water Bond Storage Tank  
 Term -16 years Average Interest-5.21%

Date Due	Principal	Interest
12-01-95		5,199.64
06-01-96		7,865.00
12-01-96	20,000.00	7,865.00
06-01-97		7,475.00
12-01-97	20,000.00	7,475.00
06-01-98		7,070.00
12-01-98	20,000.00	7,070.00
06-01-99		6,650.00
12-01-99	20,000.00	6,650.00
06-01-2000		6,215.00
12-01-2000	20,000.00	6,215.00
06-01-2001		5,765.00
12-01-2001	20,000.00	5,765.00
06-01-2002		5,300.00
12-01-2002	20,000.00	5,300.00
06-01-2003		4,820.00
12-01-2003	20,000.00	4,820.00
06-01-2004		4,330.00
12-01-2004	20,000.00	4,330.00
06-01-2005		3,825.00
12-01-2005	20,000.00	3,825.00
06-01-2006		3,310.00
12-01-2006	20,000.00	3,310.00
06-01-2007		2,785.00
12-01-2007	20,000.00	2,785.00
06-01-2008		2,250.00
12-01-2008	20,000.00	2,250.00
06-01-2009		1,705.00
12-01-2009	20,000.00	1,705.00
06-01-2010		1,150.00
12-01-2010	20,000.00	1,150.00
06-01-2011		585.00
12-01-2011	20,000.00	585.00
Total	320,000.00	147,399.64

Town of Proctor Waste Water Bond  
Original Amount \$500,000.00 Sept. 26,1989, Rate 6.5%  
Semi-annual payments of \$22,515.00,Maturity Sept.26,2009

		Principal	Interest
03-26-90	22,515.00		
09-26-90	<u>22,515.00</u>		
	45,030.00	12,827.56	32,202.44
03-26-91	22,515.00		
09-26-91	<u>22,515.00</u>		
	45,030.00	13,497.39	31,532.61
03-26-92	22,515.00		
09-26-92	<u>22,515.00</u>		
	45,030.00	14,308.40	30,721.60
03-26-93	22,515.00		
09-26-93	<u>22,515.00</u>		
	45,030.00	15,757.59	29,272.41
03-26-94	22,515.00		
09-26-94	<u>22,515.00</u>		
	45,030.00	16,546.22	28,483.78
03-26-95	22,515.00		
09-26-95	<u>22,515.00</u>		
	45,030.00	17,781.09	27,248.91
03-26-96	22,515.00		
09-26-96	<u>22,515.00</u>		
	45,030.00	19,147.71	25,882.29
03-26-97	22,515.00		
09-26-97	<u>22,515.00</u>		
	45,030.00	19,845.48	25,184.52
Total Payments as of September 30,1997		129,711.44	230,528.56
Principal Balance as of Sept. 30,1997	\$370,288.56		

Select Board  
1996-1997

1997 turned out to be both a historic and eventful year.

Historic in that Carol Grace was elected the first female select person to serve in Proctor. Carol, through her work at Vermont Electric has financial experience and is a life long resident of Proctor.

Eventful with the retirement of Warren McCullough on September 1st having served Proctor for many years putting Proctor problems ahead of personal and family life making sure Proctor had the finest water, waste water systems and roads that taxpayers could afford. He watched expenses like a hawk and saved on many costs. He will be missed.

Other events was construction of two new walls, one on Church Street and the other on High Street.

Richard Horner the third board member serves as Zoning Administrator for the Town of Sherburne and working in that town office brings experience to the board.

The board was pleased that seven Proctor residents applied for position of Road Commissioner all of whom were qualified in one field or another. Tom Grace was selected due to qualifications in all areas of the position. Tom started to serve in July.

The board wants to extend its appreciation to Bob Allard, long time employee, for his dedication and assistance during the change over and to Todd Blow and Frank Beyette our equipment operators as well as certified water and waste water operators. Not many towns operate with so small a crew.

I will be leaving the board at this Town Meeting, after having served Proctor on the School Board, running Little League, grade school basketball league and the swimming pool prior to 1961 and serving as Selectman the past nine years.

I want to thank the residents of Proctor and all that I have served with and especially Sid Jones and Mary Dahlin for their faithful assistance.

Charles B. Nichols, Jr.  
Chairman

Town of Proctor  
Marble Bridge

The latest information received from the State of Vermont, Agency of Transportation is that the rehabilitation of the Marble Bridge is on the State's agenda for the year 2000. Originally this was supposed to have been in the construction budget for 1998. Preliminary plans have been completed by the Agency of Transportation and right-of-way work is being done by Agency personnel.

In January 1995 the Town entered into a Finance and Maintenance Agreement with the Agency of Transportation where the State would pay 90% of the costs with the Town paying 10%. Included within this is the removal of the decorative marble and replacement ;but the fabrication of the marble will be the Town's responsibility. In 1996 there was legislation passed that modified the local participation from 10% to 5% for those projects that can be classified as rehabilitation. Therefor in January 1998 an amendment to the Finance and Maintenance Agreement was made changing the local participation to 5%.

A waste water force main is currently located beneath the bridges north sidewalk. After review it was mutually agreed between the Town and the Agency of Transportation that relocation of this force main would be preferable. Due to the steepness of the approaches on the North side of the bridge both East and West banks it was decided to do the relocation on the south side of the bridge. A Utility Relocation Agreement was signed by the Town and the Agency of Transportation with preliminary engineering costs approved for \$13,100.00. The Town of Proctor contracted with Wright Engineering to do the preliminary engineering for the relocation. During the period of January 13, 1997 to June 18, 1997 Wright Engineering completed the contract pertaining to design of the wastewater force main crossing of Otter Creek. It is anticipated that approval will be received from the Agency of Transportation to allow putting out to bid the relocation of the waste water line in June of 1998 as this needs to be completed prior to the rehabilitation of the bridge.

Hopefully this project schedule will not be altered again and this much needed rehabilitation will be completed in 2000.



# PROCTOR FREE LIBRARY

## Librarian's Report

1997

The Board of Directors and staff of the Proctor Free Library are continually evaluating the effectiveness of the Library in fulfilling its mission of being the information center of the community. Our goal is to adopt the services of the Library to meet the growing technological demands of society while perserving the rich historical tradition of the town.

The hours of the Library have been changed; the Library opens at 2:00PM in the afternoon instead of 3:00 PM, enabling students to come in directly after school closes. We now have a new computer and laser printer, providing word processing capability and Internet access to residents. The computer was purchased through a grant from the Mortimer Proctor Trust Fund. Free instruction in Windows 95 and the Internet is provided every Thursday from 5:00 to 7:00 PM by volunteer Rob Pennington. These sessions are very popular and it is necessary to call ahead for a half-hour appointment.

In January, 1998, we will begin the process of "weeding" our collection in order to streamline it for eventual computerized cataloging. This is the first of many steps which will result in the automation of the entire collection.

Twenty-five enthusiastic students attended the six-week "Reach for the Stars - Read!" summer reading program. We will soon be presenting two VINS (Vermont Institute of Natural Science) programs. A regular schedule of pre-school story hours is being planned; interest in adult discussion groups is being explored. The Library's Community room continues to be used by many civic and private groups for meetings and social events.

The year 1998 marks the thirtieth anniversary of the dedication of the Mortimer Proctor Room in the Library. One has only to look around this lovely room to be reminded of the Proctor family's generosity to the Library. This same generosity extends throughout the town in the support extended to the Library by its residents, for which we are very appreciative.

Phyllis Russell

Librarian

PROCTOR FREE LIBRARY  
TOWN OF PROCTOR  
FY 1997

Check A/C Balance July 1, 1996

\$ 3,629.45

INCOME

Town of Proctor	36,500.00	
Investment Agency Account	18,094.52	
Redfield Proctor Trust	1,573.11	
Gifts	730.00	
NOW Checking Interest	262.79	
Book Sales	530.01	
Net Fines & Copies	615.64	
MRP	1,870.00	
Sale of Securities	25,200.00	
Retirement CD	<u>4,381.55</u>	
		<u>89,757.62</u>
Balance Plus Deposits		<u>93,387.07</u>

EXPENSES

Personnel Sevicees	43,332.72	
Library FICA	3,314.90	
Unemployment & W. Comp.	920.84	
Blue Cross/ Blue Shield	2,664.60	
Utilities	5,699.78	
Books, Periodicals, Videos	10,610.68	
Insurance	2,270.00	
Maintenance	1,088.11	
Supplies	1,364.45	
Pension Fund	2,000.00	
Major Repair/Equip.	4,585.00	
Historical Society	600.00	
Miscellaneous	<u>1,826.40</u>	
		<u>80,277.48</u>
Balance Less Withdrawals		<u>13,109.59</u>

Plus MRP Book Support FY 98

4,000.00

Check A/C Balance June 30, 1997

17,109.59

Librarian	Mrs. Marie Tillberg
Assistant Librarian	Mrs. Ann Oakman
Part-time Assistant	Mrs. Connie Smith
Custodian	Mr. Tim Bartlett
Bookkeeper	Mrs. Mary Dahlin

Trustees: Mrs. Barbara Austin, Mrs. Cheryl Dean, Mr Steve Follett  
Mrs. Lenore Gates, Mrs. Nancy Kennedy, Mrs. Jean Lertola, Mr. Ray  
Moran, Mr. Jim Pennington, Mrs Connie Smith.

Trustee meetings are held on the third Monday in January, April,  
July and October.

PROCTOR VOLUNTEER FIRE DEPARTMENT  
SUTHERLAND FALLS HOSE COMPANY  
ROSTER FOR 1998

John Burns, Chief	Jason Bates	Carl Messer
Bruce Sherwin, Asst. Chief	Frank Beyette	Craig Mullan
Thomas Valach, Capt.	Eric Bizcko	Robert Patrini
R. J. Elrick, Lieut.	Kevin Blongy	Raymond Parker
Charles Chehy, Jr., Lieut.	Mike Gallipo	Kevin Rantanen
Charles Chehy, Sr., Sec/Treas.*	Vincent Gatti	Jeff Towers
John Anderson	Richard Kelleway	Sandor Vida

Members are appointed annually by the executive committee of the department. Any resident over 18 years of age that is interested in having their name put on a list for consideration as a member needs only to fill out an application. Applications are available from any member or at the town clerks office.

The department met twenty-four times during 1997. We met twelve times on the second Monday of each month for Training and twelve times the 4th Monday of each month for work meetings, which we used to clean and inspect the equipment, clean the station and do maintenance on the vehicles. We also participated in mutual aid drills with the surrounding departments

To give the residents an idea of the amount of time we spent on training, work meetings, calls and fund raising for 1997, the break down follows:

Training Drills and Schools	977 Hours
Calls	362 Hours
Work Meetings/Inspections	495 Hours
Fundraising Activities	432 Hours

The department responded to 44 calls in 1997, our average response time to a call was 5.4 minutes.

***"REMEMBER SMOKE DETECTORS SAVE LIVES"***

With a working smoke detector, your risk of dying in a fire is cut in Half. Smoke detectors should be installed in or outside every bedroom and on every level of your home. Batteries should be changed at least once a year and your detector should be tested at least once a month. Please follow manufactures instructions for regular testing, installation and maintenance.

**WHEN REPORTING A FIRE IN TOWN PLEASE CALL 775-6664**

The above number is the emergency number to report a fire and is answered by the State Police dispatcher in Rutland 24 hours a day. They will take your call and notify the Fire Department members. Please do not call 911 in town as the 911 system has not been implemented yet. State wide 911 is scheduled to be in service sometime this year.

In May of 97, members of the department put on a Fire Prevention day for the students at the Proctor Elementary School. We did something different this year. We were able to use the Fire safe House. This is a mobile home which is set up with three different rooms, Kitchen, living room, and bedroom. The Children are taken through this in groups of 7 or 8 by one of the fireman. They are asked to point out safety hazards which are placed in different areas. The house can also be filled with theatrical smoke simulating a fire, the smoke detector will sound and the children crawl to the door or window and exit the house. This is a great learning tool for the children. They all enjoyed this very much and the fireman had a great day also.

The Women's Auxiliary was active again this year. The Auxiliary, over the past years have raised money to benefit the Fire Dept., by purchasing items for the department through fund raisers like raffles, and various other activities.

1997 was no different. Their efforts are very much appreciated, the officers and members thank the Auxiliary for all their help and support. Members of the Auxiliary are:

Michelle Storey, Pres., Marleena Vida, Vice Pres., Celia Lisananti, Treas., Meryl Lisananti, Sec., Nancy Curtis, Rita Reginbald, Sandra Vida.

We would like to address some misconceptions we have encountered concerning the Fire Dept. We are a Volunteer organization. What this means is that there will not be anyone at the fire station at any given time. If you have an emergency, you must dial 775-6664 to contact our dispatcher. They will call out the members for an emergency response or direct you to the proper person to answer any questions. All members carry pagers and are on call 24 hours a day, 365 days a year.

We were somewhat surprised to learn that some residents thought they would receive a bill if the Fire dept. was called to their home. The Proctor Fire Dept. is a tax supported organization. We do not charge a separate fee for responding to your residence. Some people will not call because they are embarrassed about having the Fire Dept. coming to their house with the red lights running and sirens sounding. Consider this: On the average, a fire can spread at a rate of about 400% to 900% per minute. The more delayed our response, the more damage is done and the more dangerous it will be for us to fight the fire. If your smoke alarm activates or you discover a fire, **CALL THE FIRE DEPT. FIRST.** It cannot be overstated how dangerous it is to waste time trying to figure out what set the detector off or to fight a fire by yourself. **You are not bothering us or wasting our time if you call the Fire Dept.** if it turns out that there is no problem, we will simply return to the station.

A word about Carbon Monoxide gas (CO). Carbon Monoxide is a colorless and odorless gas produced by incomplete combustion. A common cause of excessive CO in the home is an improperly maintained furnace, wood stove, or space heater. Your body is roughly six hundred times more receptive to CO than it is to oxygen. Because of this CO will actually replace the oxygen in your system. CO is one of the reasons we use self-contained breathing apparatus at a structure fire. Some of the side effects from a mild exposure to CO includes dizziness, nausea, headaches, confusion and sleepiness. Overexposure can be fatal. CO detectors are becoming more and more popular and are being installed in more and more homes. The Fire Dept. does highly encourage their use. The Department now has a special monitor that measures the level of CO in the air. If your CO detector activates, don't hesitate to call the Fire Dept.

The Sutherland Falls Hose Co. has a 20ft by 30ft tent (no sides) for fund raising, for \$75.00 per day contribution to the Hose Co. , we will set the tent up and take it down. It is also available for out of town use, with a minimum charge of \$150.00 per day. We also have tables and chairs that we will lease out.

Burning permits are required for any open burning. They can be obtained (at no cost) by contacting Albert Wenta, Fire Warden at 459-2823.

Any resident who has a fire hydrant near their home would you please try to keep it clear of snow. Thank you.

**The Fire Department is planning for our 100th ANNIVERSARY, which will be held on August 15, 1998. We are planning a Gala celebration through out the town, with many activites, social events and of course a parade. More information will be going out to all residents and town organizations. If any resident has any information, articles, photos on the department we would appreciate seeing these, we are trying to put together the history of the department. Any information you can give us will be appreciated. You can give these to any member or call: Charles Chehy at 459-3604 or John Burns at 459-3560.**

The Officers and Members of the Fire Department would like to thank the Residents of the town for supporting the Department, it really does make our job as volunteers a lot easier knowing we have your support.

\*Honorary Chief

Non-Active Members

Ralph Santoro

James Taranovich

Respectfully Submitted,

John C. Burns, Chief

Officers and Members



Business: 802-773-1746  
Emergency: 802-773-1700  
FAX: 802-773-1717

## ANNUAL REPORT

(Fiscal Year Ending June 30, 1997)  
14 Years of Service 1983 - 1997

To the Honorable Citizens of the Town of Proctor, VT:

We are pleased to present our annual report to the Citizens of the Town of Proctor, Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service for fourteen years. From 1983 to the end of this year Regional has responded to 53,991 ambulance calls. This past year, ending June 30, 1997, the service responded to a total of 5,513 ambulance calls in our 12 communities and an additional 1,467 paramedic intercept calls.

With the continued support of the citizens, our employees, and community governing bodies, we have level funded and even lowered our assessment rate over the past 13 years. Our current assessment rate is \$6 per capita. We extend our appreciation to everyone for their continued support.

Two new ambulances were put into service to replace older ambulances with over 100,000 miles of service on them. The replacement of vehicles and equipment is on an ongoing schedule.

Our employees are constantly updating their training to enhance the care given the people we transport. Training courses consist of Critical Care Paramedicine, Advanced Cardiac Life Support, Basic Life Support, Prehospital Advanced Trauma Life Support, Pediatric Advanced Life Support, Emergency Vehicle Operator, Bloodborn Pathogen and a variety of continuing education programs..

Monthly C.P.R. classes are taught at Regional Ambulance. Last year, through the R.A.S. training Center, 829 people were certified in C.P.R. Tours, lectures, demonstrations, and C.P.R. classes are available for the general public. For further information call 773-1746.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and Administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your Representative, if you have any questions concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors, Administration and employees of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely; Paul Kulig, President  
Board of Directors

Douglas Hastings  
R.A.S. Representative  
Town of Proctor

**Rutland Region Transportation Council**  
**Post Office Box 965**  
**Rutland, Vermont 05702-0965**  
**802-775-0871/ 800-464-7900**

**Annual Report—FY1997 (October 1996-September 1997)**

The **Rutland Region Transportation Council** is an organization dedicated to promoting cooperation and coordination on transportation issues among municipalities, organizations, and interests in the Rutland Region. Formed in December of 1992, the **Transportation Council** provides a forum for the development of regional transportation policies and priorities, and coordinates the implementation of those policies and priorities with the Vermont Agency of Transportation. Financial support for the organization is provided by state and federal funds obtained by the Rutland Regional Planning Commission.

All municipalities in the Rutland Region are considered members of the **Transportation Council**, and those with representatives named to the **Council** may vote. Municipalities are not obligated to participate in the **Council**, however. Furthermore, those that do participate may cease their involvement at any time.

Over the last federal fiscal year (October 1996-September 1997), the **Rutland Region Transportation Council** and its staff have accomplished the following:

- Testified on regional transportation priorities before the Vermont House and Senate transportation committees and provided comments to the Vermont Agency of Transportation on the development of the state FY 1998 (July 1997-June 1998) transportation Capital Budget and Program;
- Continued to assess and prioritize the Rutland region's top transportation problems (areas that should undergo detailed evaluation and preliminary design);
- Participated in the Project Advisory Committee that is working with the Agency of Transportation on the development of draft report for US 4/US 7 Environmental Impact study; in cooperation with the Regional Planning Commission, created a Task Force that will evaluate the study, identify preferred improvements, and make recommendations to regional organizations, VAOT, and the Federal Highway Administration;
- With assistance from area legislators, created and supported a "Diagnostic Team" to assess problems and identify priority solutions along US 7 in Brandon and Pittsford; helped convince Agency of Transportation to analyze problem areas and begin to implement solutions;
- Participated in "Scoping" activities to advance highway/bridge projects in Brandon, Danby, Mt. Tabor, Poultney, Rutland City, Rutland Town, Sherburne, Wallingford, and Wells; participated in "Diagnostic Team" assessing rail-highway crossings along route of Amtrak's Ethan Allen Express;
- Worked with local and regional officials and ski area representatives to address seasonal transportation problems along VT 103, VT 100, and US 4;
- Began to revise Rutland Region Transportation Plan; continued to improve the regional travel demand forecast (to aid in the identification of future transportation needs);
- Completed studies to measure regional potential for "telecommuting" and to assess the social and environmental impacts of the transportation system; also continued to study local and regional bicycle and pedestrian needs.

In the current federal fiscal year (October 1997-September 1998), the **Rutland Region Transportation Council** is continuing many of these efforts. It is also undertaking several new initiatives, such as advising communities on how to take advantage of the state's new "local project management" option and using computer software to help residents visualize what transportation improvements will look like.

Meetings of the **Rutland Region Transportation Council** are held once each month, normally on the fourth Thursday, in Rutland. All those with an interest in transportation and related issues are invited to attend.

Questions about the **Transportation Council** may be directed to the following individuals:

- Dean Pierce, Senior Regional Planner (775-0871)
- Charles Wise, Chairman (422-3577)



**RUTLAND WEST**  
**NEIGHBORHOOD HOUSING SERVICES INC.**  
PO BOX 541 WEST RUTLAND, VT 05777

Tel. (802) 438-2303  
Fax (802) 438-5338

David R. Dangler  
*Executive Director*

## Rutland West Neighborhood Housing Services, Inc Town Report Information

With the impetus created by establishing the Homeownership Center, Rutland West continues to grow and we're receiving attention at local, state, and national levels. Residents from around the region are calling us to learn more about how they can afford a home and new towns are inquiring about joining our seven town consortium (Rutland City, Clarendon, Proctor, West Rutland, Castleton, Fair Haven and Poultney). Three new NeighborWorks® organizations have been chartered in Vermont, the Neighborhood Reinvestment Corporation is sponsoring a new initiative to help create Homeownership Centers like ours across the country.

More than 223 area residents came through the Homeownership Center in 1997 for help with buying a house, budgeting, making necessary repairs to their home, or hoping to prevent a foreclosure. Over the past year we've taken 350 requests for service; spent more than 622 hours in direct counseling; and closed more than forty-five loans on 71 units of affordable housing. Rutland West directly loaned more than \$840,000 and leveraged an additional \$766,000 in private lending resulting in over \$1.6 million in new investment into our communities in 1997. More specifically, we worked with thirteen families living in Proctor, and made seven loans in the town.

We're very grateful for the work of board members Muriel Sedergren and Sid Jones and the support of the many volunteers who've helped with our events and mailings.

Our main office is still in the West Rutland Town Hall, and the old post office next door is serving as our Homeownership Center. Our phone number is 438-2303. We'd love to have you stop by and take a look at what we're doing, or access any of our services.



## **TOWN REPORT INFORMATION**

George D. Aiken Resource Conservation and Development (RC&D) Council  
Available to Help You

The George D. Aiken RC&D Council is here to serve your community. We coordinate and facilitate help to town governments, school districts, fire departments and nonprofit groups in the six southern counties in Vermont. We are a voluntary nonprofit citizen's group supporting community betterment and rural development. We get technical assistance and staff help through the U.S. Department of Agriculture but private sources make up much of our budget. The Council is a self-supporting 501 (c) (3) nonpartisan organization that is available to **HELP YOU**.

We are available to your community but only at your request. We bring together technical and financial resources focused on the specific needs that you may have. Our mission is to help you meet your needs and we rely upon our extensive networks to bring the resources together.

Highlights of our work in 1997 and initiatives that can **HELP YOU** include:

### **VERMONT BETTER BACKROADS**

Your town may be able to save money on road maintenance while supporting improved fishing, swimming and water supplies. A Better Backroads Manual, Workshops, Small Grants and Recognition Program are available to your town to **HELP YOU** find specific ways to save money. **BUT ...** you must take the lead in helping yourself. These opportunities are available only through your requesting them.

Give your RC&D Council a call to see how these resources could be used to your advantage. You know the old' saying "if we do what we have always done, we will get what we have always gotten" Give us a call or the Vermont Local Roads Program.

### **IMPROVED RURAL FIRE PROTECTION**

We in rural Vermont experience greater loss from fire and generally pay higher insurance premiums. The Vermont Fire Technical Support Team is your very own personal consultant that can help your fire service. **AT YOUR REQUEST** they can:

- Assist with strategic plans for a town-wide water withdrawal system for fire protection
- Provide technical specifications and plans for dry hydrants/pumping basins
- Develop marketing, recruitment strategies and funding sources

72 fire departments were assisted in 1997 with 24 fire protection water supply plans completed. If your town was not one of them, give us a call.

### **CITIZENS FORM WHITE RIVER PARTNERSHIP**

Citizens in the 19 town White River Watershed area have joined together to form a grassroots initiative to support the long-term social, economic and environmental health of their communities. The focus is on the wise use and development of the river and watershed to make smart choices and take effective action that supports the present needs while ensuring the health of the resource for future generations.

In 1997, we were able to help the Partnership get \$60,000 from 5 granting sources. The resources helped hire a part-time Action Coordinator to continue engaging communities and citizens, coordinate streambank restoration projects and help guide river conservation education in schools. \$39,000 of the funds will be used to restore and enhance several streambanks on the upper mainstream of the River. The five towns of Granville, Hancock, Rochester, Stockbridge and Pittsfield are working together to guide and manage the project for the long-term benefit of the area. Give us a call to explore if a watershed approach could help your town!

Please consider the George D. Aiken Resource Conservation and Development Council your source of help. We work on a request basis. For information and free consultation call Dennis Borchardt our Executive Director at (802) 728-9526.



**GEORGE D. AIKEN RESOURCE CONSERVATION AND DEVELOPMENT  
COUNCIL MEMBERS**

December 1997

**Jim Masland, Chair**  
RR1, Box 104A  
Thetford Ctr, VT 05075  
(802) 785-4146 (H) 296-2030 (O)  
email: jmasland@valley.net  
Representing: Upper Valley Lake Sunapee RPC

**Frank Farnsworth, Vice-Chair**  
Otter Valley Press Inc.  
Wheeler Road, RR2, Box 2203  
Brandon, VT 05733  
(802) 247-0054  
email: vtotter@together.net  
Member-at-Large

**Don Bradshaw, Treasurer**  
P.O. Box 240  
Weston, VT 05161  
(802) 824-6781  
donsbrad@sover.net  
Member-at-Large

**Mary Jean Packer, Secretary**  
P.O. Box 196  
Poultney, VT 05764  
(802) 287-4284 FAX (802) 287-4285  
mjpacker@gwriters.com  
Representing: Poultney-Mettowee NRCD

**Susan DePeyster**  
Box 2700  
Arlington, VT 05250  
(802) 375-6005  
Representing: Bennington County RPC

**Bob Graf**  
Southwind Farm  
Pawlet, VT 05761  
(802) 325-3450  
Representing: Bennington Co NRCD

**Sarah Isham**  
RR2, Box 50  
Randolph, VT 05060  
(802) 728-4328  
Representing: White River NRCD

**George Livak**  
RD#1, Box 3884, Blueberry Lane  
Rutland, VT 05701  
(802) 773-6798  
Representing: Rutland RPC

**Edward Pomainville, Jr., "Babe"**  
RFD#1, Box 1085  
Brandon, VT 05733  
(802) 483-2225  
Representing: Rutland County NRCD

**Joshua Powers**  
RR2, Box 97, Broadbrook Road  
South Royalton, VT 05068  
(802) 763-8087  
bushrod.powers@valley.net  
Representing: Two Rivers-Ottawquechee Regional Comm

**William Sayre**  
28 West Street  
Bristol, VT 05443  
(802) 453-4448 (H) 453-4884 (O)  
Representing: Addison County RPC

**Lew Sorenson**  
139 Main Street  
Brattleboro, VT 05301  
(802) 257-4547  
Representing: Windham County RPC

**Chris Thomas**  
P.O. Box 102, Tyler Farm Road  
West Newbury, VT 05085  
(802) 429-2205  
Member-at-Large

**Sandra Young**  
79 Court Street  
Middlebury, VT 05753  
(802) 388-3141  
Representing: Addison County RPC

Vermont Enhanced 9-1-1 Board  
1997 Status Report  
By  
Evelyn Bailey, Executive Director

The statewide system consists of a dedicated, fully digital telecommunications network, databases and a combination of state-operated and locally-operated Public Safety Answering Points (PSAPs). The telecommunications network links the databases to special equipment at a PSAP, which delivers and displays the Automatic Location Information (ALI) to a trained and certified call-taker. The ALI is the street address(location) of the telephone someone is calling from, along with the emergency services that serve that location.

The implementation of the addressing and database portion of enhanced 9-1-1 has involved a huge volunteer effort at the town level. I hope each local government will show appreciation for the volunteers who are making 9-1-1 possible for them. The direct result of their hard work will be the ALI display, which will help save lives and property.

As of this date, 15 November 1997, most towns have finished road naming and addressing. Many towns have notified people of their new addresses. All participating towns have been working with Bell Atlantic on the final phase of the enhanced 9-1-1 database process, and many are finished.

Bell Atlantic is now in the process of testing the system. The system will come on line only after every component has been fully tested and the test results have been verified and accepted by the Board. PowerPhone is in the process of training call takers to a high standard of competence and professionalism. The telephone network in and out of the large State-run PSAP in Williston has been diversified to protect it from failure; an automatic sequence for default routing will ensure that every 9-1-1 call will always be answered in Vermont.

Now, three years after the passage of enabling legislation, enhanced 9-1-1 is about to become a reality in Vermont. Barring any unforeseen roadblocks, the service is scheduled to be available by the end of May 1998. The Board has fulfilled the first two of its mandates: to "develop and implement" statewide enhanced 9-1-1. The Board is now preparing to fulfill its third mandate: to "supervise the operation" of the system.

#### Address Confidentiality Option

Act 181 of the 1996 General Assembly requires any town that has created new street addresses for enhanced 9-1-1 addressing purposes to provide a confidentiality option to residents. This option allows residents to prevent their names from being linked with their new street addresses in municipal public records. If residents exercise this option, they are required by law to provide the Town Clerk with an alternate mailing address, such as a Post Office box. Copies of the "Confidentiality Option Form" and instructions were mailed to Town Clerks.

The Enhanced 9-1-1 Board can be reached at 1-800-342-4911, 1-800-734-8390 (TTY), mailing address 58 East State Street, Drawer 20, Montpelier, Vt. 05620-6501.

# ***Rutland County Solid Waste District***

## **Services provided to towns:**

- ▶ 10 year waste disposal contract (8% less than cost in 1990)
- ▶ 10 year optional hauling contract
- ▶ 10 year optional recyclables hauling contract  
Sales revenue from recycling funding processing and hauling  
Material Recovery Facility processing more than 15 recyclables  
Cost of recycling cut 40% since 1992
- ▶ Construction waste recycling at reduced cost (Saves \$13 a ton)
- ▶ Hauling of small volumes of recyclables
- ▶ Design and construction of transfer stations  
Applications for state certifications for town facilities  
Preparation of state quarterly reports on facilities
- ▶ Compost grinding
- ▶ Town hazardous waste collections at least 3 times per year  
Regional hazardous waste facility in Rutland
- ▶ Tire disposal (75 cents a tire)
- ▶ Sale of scrap metal at profit to town
- ▶ Hauling and processing of wastewater sludge
- ▶ Purchase of recycling roll-off boxes  
Purchase of glass crushers and balers  
Grants for construction of improvements

***RCSWD - A municipality created in 1980  
through which towns work together  
servicing all waste at lower cost***

**Rutland Natural Resources  
Conservation District**

**Annual Report-1997**

**Board of Supervisors**

Chairman	William Smith	Shrewsbury
Vice Chairman	Edward "Babe" Pomainville	Pittsford
Secretary	Gail Fallar	Tinmouth
Treasurer	George Livak	Rutland
Delegate at Large	Marshall Reed	Chittenden

**Cooperating Agencies**

Farm Services Agency (Formerly ASCS)	Phyllis Torrey	County Executive Director
UVM Extension Service	Richard Levitre	Dairy Specialist
Rural Development	Mike Dolce	County Supervisor
Vt. Assoc. Of Conservation Districts	Claire Ayer	President
George D. Aiken Resource Conservation & Development Area	Dennis Borchardt	Coordinator
Vt. Dept. Of Forests,Parks and Recreation	Nate Fice	County Forester
Vt. Water Resources Dept.	Fred Nicholson	Stream Alteration Eng.
Vt. Dept. Of Fish & Wildlife	Chet MacKenzie	Fisheries Biologist
Rutland Regional Commission	Mark Blucher	Exec. Director
Vt. Natural Resources Conservation Council	Jon Anderson	Exec. Secretary

**Natural Resources Conservation  
Service (formerly SCS)**

District Conservationist	William Forbes
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## RUTLAND NATURAL RESOURCES CONSERVATION DISTRICT

The mission of the Rutland Natural Resources Conservation District is to enhance the planning, conservation, and proper development of the districts natural resources, and to involve the landowners and general public with this process through increased program visibility.

A conservation district is a political subdivision of the State of Vermont, as approved by the legislature in 1939, to cooperate with individuals, landowners, organizations, and state and federal agencies to prevent and control soil erosion and flooding throughout the State. The Rutland District was established in 1968. It includes the sixteen towns in the Eastern part of Rutland County and Rutland City.

The Conservation Districts decide what conservation work needs to be done in the district and is the vehicle through which landowners receive local, state, and federal assistance. The district actively encourages landowners to sign up as cooperators. It coordinates the efforts of resource-related programs and is the local sponsor for large scale conservation projects.

Working through the districts, the Natural Resources Conservation Service (NRCS), formerly the Soil Conservation Service (SCS), of the U.S. Department of Agriculture provides technical assistance to individuals, groups, and communities who make decisions about conservation, development, and use of natural resources.

During 1997, the district was involved in the following projects:

- Selling tree and shrub packages to landowners.

- Sponsored a Pond Management workshop designed to educate Pond owners on managing their ponds and also to educate people on how to plan for the construction of a pond.

- Sponsored a Forest Management workshop for private forest landowners. Topics for discussion were:

Heavy cutting and the "c" line, silvicultural techniques, crop tree release, and management options available to landowners.

- Agriculture and food waste compost project.

This project is taking place at the Truman Young farm in Timmouth and the total amounts of food waste being generated by 3 local supermarkets is approximately 20 ton per week.

- Partners for Wildlife Program

This District sponsored one project under this program this year.

- Named Robert and Bonnie Baird of Chittenden as Conservation Farmers of the year.

- Reviewed Act-250 requests regarding farmland protection and erosion and sediment control.

- Placed a popular exhibit regarding water quality at the Rutland Fair.

- Provided Trout to local pondowners.

- Completed phase #1 of the Diamond Run Mall Nature Trail.

- Held an Annual Meeting at the Palm's Restaurant on Strongs Ave. In Rutland in April of 1997. 53 people attended. Mayor Jeff Wennberg spoke on the new property tax reform.

Any landowner or farmer is encouraged to contact our office for assistance or advise. The office is located at 170 So. Main St., Trolley Square, Rutland, Vt. Or call 802-775-7192.



**Rutland County  
Women's Network  
& Shelter**

P.O. Box 313  
Rutland, Vermont 05702  
**Business • 775-6788**  
**Crisis • 775-3232**

**RUTLAND COUNTY WOMEN'S NETWORK AND SHELTER  
ANNUAL REPORT 1997**

In 1997 we served over 3000 people within the Shelter. We housed 124 families with 117 children. Since our capacity has grown and we have two transitional apartments, we have been able to do more in depth work with families fleeing violence. We have been able to expand and place one of our advocates in both the Family Court and the District Court due to the needs of so many families for these services. The funds used to create the position of Court Advocate came from the Stop Violence Against Women part of the Federal Crime Bill. Women in Rutland County have needed this kind of advocacy for many years. Now that the program is in place, victims of the crime of domestic violence have a chance to prosecute their abuser.

We thank the voters of your town for their continued support of the shelter and the shelter programs. Without the support of all county towns, we would not have been able to provide effective programs for survivors and their children.

Respectfully,

Bonnie Gainer  
Director

# *Marble Valley Regional Transit District*

## *"The Bus"*

### **1997 Proctor Annual Report**

Lawrence A. Dreier, Administrator

Marble Valley Regional Transit District (MVRTD), generally known as "The Bus" is entering into its 22nd year of service to the residents of the greater Rutland area. MVRTD is the largest non-urban public transportation system in the State of Vermont and as such provides transportation to the general public throughout Rutland County, as well as to Social and Human Service Agencies, schools, resort community and area businesses. MVRTD provides an enhanced level of self-sufficiency for the elderly, disabled, and transportation disadvantaged who rely on public transportation. MVRTD also serves a growing population who is committed to the environmental benefits of public transit use. MVRTD has become a valued asset to the communities it serves. System ridership, more than 620,000 rides annually, continues to rise substantially. Since the initiation of "fare free" in Rutland City fixed route ridership has increased over 250%. MVRTD's fleet of 37 vehicles are all are lift equipped and fully accessible.

Through its operation of the Rutland County portion of the Vermont Rideshare program, MVRTD has "saved" over 215,000 vehicle miles over the last 12 months by providing car pool options. MVRTD's transportation service to eligible Medicaid and Reach-Up recipients continues to provide approximately 30,000 rides this year, maintaining MVRTD's status as the second largest Medicaid transportation provider in the State of Vermont. Complementary paratransit services are available for those individuals whose disability prevents the use of fixed route service. Senior citizens from Proctor have enjoyed occasional trips through MVRTD's Elders on the Go program which is co-sponsored by the Vermont Council on Aging.

MVRTD takes great pride in aiding in the Rutland region's economic growth. This is graphically marked by its effort in bringing a \$15,000,000 Multi-Modal Transit Center to Rutland. In June, 1997, after four and one half years of planning and engineering, Granger Northern, Inc. was awarded the construction contract for Rutland's Multi-Modal Transit Center (MMTC). This transit hub will improve the quality of life and economic vitality of Rutland and all its residents and visitors to the region. The MMTC will provide a state of the art facility with seamless transportation linkages for all citizens. This initiative will provide Rutland and the region with a transit hub that will contribute much needed downtown parking, access to interstate bus and rail service, park and ride, continue the expansion of local bus transportation and fulfill a requirement of the Act 250 permit process for the Rutland Plaza. By fall of 1997 the outside precast concrete shell should be completed and it is estimated that the transit center will open for business in December 1998.

In times of uncertain and expensive energy supplies, environmental issues, traffic congestion, and high costs of road construction, public transit is becoming increasingly more important. We appreciate the financial and moral support of the elected officials and taxpayers of the municipalities that guarantee Marble Valley Regional Transit District's continued success. To find out more about MVRTD's services and see the progress of Rutland's Multi-Modal Transit Center, access MVRTD's web page at <http://www.thebus.com> on the Internet.



ANNUAL REPORT - 1997  
RUTLAND REGIONAL PLANNING COMMISSION

The Commission's Mission is to " provide leadership and technical expertise to encourage cooperative planning with and among the region's communities and areawide interests; and, strive to improve the quality of life for people in the region by promoting harmony between sustainable economic development, environmental interests and other planning issues."

In pursuit of that Mission, the Commission continued to work closely with the region's 27 communities to create a cooperative and positive planning process and:

- Provided technical assistance on planning and zoning issues to communities including Benson, Brandon, Clarendon, Castleton, Ira, Middletown Springs, Pittsford, Proctor, Poultney, Rutland Town, Rutland City, Tinmouth, Wallingford, and West Rutland;
- Worked with the Rutland Economic Development Corporation, the Rutland Region Chamber of Commerce, and local chambers on a regional strategy to better coordinate planning, economic development and travel and tourism activities;
- Continued support of the Rutland Region Transportation Council in their identification, prioritization, and timely implementation of projects to help solve transportation problems;
- Worked with Danby, Mt. Tabor, Wallingford, Rutland City, Rutland Town, Mendon, Pittsford and Brandon on Route 7 Corridor issues and Castleton, Fair Haven, Poultney, Benson, West Haven and Sudbury on transportation-related travel and tourism in the Lake Champlain basin;
- Continued our very successful cooperative purchasing program and saved Brandon, Castleton, Pittsford, Wells, West Rutland, Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, Wallingford, nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline;
- Continued providing maps and other data using our geographic information system which helps local decision making;
- Worked with communities on completing work for the E-911 system;
- Reviewed Act 250 applications and participated - at the town's request - in hearings on projects in Wallingford and Middletown Springs;
- Continued support of - and involvement in - the Rutland Region Education Alliance in their work to improve education and training in the Rutland Region and to insure that all students are prepared for their roles in the community and the workplace.

Please join us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a truly grassroots process.

For the tenth consecutive year, dues will remain at \$500. All communities are voting members of the Commission regardless of whether or not they pay dues. Dues paying members receive discounted technical services and are able to participate in the cooperative fuel purchasing program.



## SOUTHWESTERN VERMONT COUNCIL ON AGING

### Report to the Citizens of Proctor

The Council on Aging projects that it will spend \$ 27,834 to provide services to elder residents of the Proctor during its current fiscal year.

Following is a brief description of the services that the Council provided to help older persons in your community over the past year:

#### Senior Meals

2,452 meals were prepared and delivered to the homes of 20 elders who were homebound and unable to prepare a meal. This service, provided through contract, is sometimes called "Meals on Wheels". In addition, 28 older persons participated at one or more of the meal sites supported by this agency, enjoying 746 meals primarily at the Proctor Library.

#### Advocacy/Case Management Assistance

This program, providing help mainly to older persons living on fixed and limited incomes, assisted 29 older persons in Proctor over the past year. Advocate/Case Management staff helped elders explore program/service options in such areas as Fuel Assistance, SSI, Medicaid, Medicaid Waiver, Food Stamps, etc. They also helped elders with the program application and recertification process. Staff also intervened on behalf of clients when problems occurred.

#### Other Support

The Council also assisted Proctor elders through:

- Information and Assistance (I&A) support via the phone, helping older persons, family members and other interested parties find out about service and program availability.
- Health benefit counseling through its HICA Program, helping elders complete claim forms and resolve problems connected with Medicare and Medigap health insurance. HICA volunteers also provided general information regarding supplemental coverage and long term care insurance.
- Peer Counseling Support utilizing trained volunteers to help elders deal with the grief and depression associated with various life changing events.
- Legal service assistance through a Senior Law Project Attorney whose position was supported by funding from this agency.
- Information about issues of interest to elders provided through the "Elder Connection" column appearing weekly in the Rutland Herald, written by Barbara Hanson, SVCOA's Community Resource Director.
- Essential transportation support provided through contract with the One 2 One Program and through a cooperative contractual agreement supporting the "Elders on the Go" program.

Additionally, the agency's Community Resource Developer, Christa Aleshire, worked in partnership with local citizens to help identify elder needs and work on possible ways to respond to those needs on a community basis.

Main Office:  
802-775-0568  
Fax: 802-775-2304



Branch Office:  
Castleton, Vermont  
802-468-5668

**Ronald J. Cioffi, Executive Director**  
**Christopher P. Sullivan, President, Board of Directors**

*1946-1997*

**To the Town Manager, Officers and Citizens of the Town of Proctor.**

On behalf of the Board of Directors and staff of the Rutland Area Visiting Nurse Association & Hospice, we would like to thank you for your continued support of RAVNAH. We are deeply appreciative of your generosity and your commitment to our not-for-profit mission of providing the highest quality, necessary home health and hospice services, as well as community health promotion programs.

1996-1997 was a year of innovation and cooperation for RAVNAH and this was clearly reflected in our participation in the creation of the VNA Health Systems of Vermont. This network of Vermont's 13 not-for-profit home health agencies will preserve the independence, community governance, high quality, universal access and cost-effectiveness that Vermont deserves and also represents a Vermont solution to the massive changes occurring in health care across the nation.

Another initiative we are pleased to report is the implementation of the Woonsocket Documentation and Outcomes Management program. This program is designed to improve patient care by clearly identifying standardized treatments, instructions, and self-help skills needed according to a patient's diagnosis or disabilities.

We established a Centralized Intake process for referrals, admissions and telephone orders. This integrated system provides direct access to RAVNAH's services for physicians, payers, patients and families.

Along a broader perspective, Vermont's not-for-profit home care system maintained the lowest costs in the nation with RAVNAH as one of the lowest cost agencies in the state. This commitment to cost-effective, high quality care is a vital part of RAVNAH's mission and we are proud to contribute to the success of home health care in the state of Vermont.

In addition to the above listed highlights of the past year, the Rutland Area Visiting Nurse Association & Hospice provided over 150,000 visits to over 2,300 clients. We saw more people in fewer visits in the last year as a result of better utilization of services. This was accomplished through the Woonsocket Documentation and Outcomes Management program. Our philosophy is to encourage the independence of patients by teaching clients and their families to care for themselves. These measures were all accomplished without compromising quality.

We are extremely grateful for the town allocations, United Way funding, foundation grants and individual and corporate donations which have enabled us to continue offering medically necessary services and community programs to all Proctor residents, regardless of geographic location or individual ability to pay. During 1997 we provided 4,232 visits to 66 Proctor residents.

As a community, we are keeping people in their own homes, where they want to be, despite illness or disability. We strive to keep families together and maintain each patient's sense of dignity and independence. In doing this, we advance our mission far beyond our goals of quality care, affordability and universal access and we thank you, the Proctor community, for helping to make this possible.



A Comprehensive Medicare Certified Home Health Agency



RUTLAND COUNTY SHERIFF'S DEPARTMENT  
P.O. Box 303  
79 CENTER STREET  
RUTLAND, VERMONT 05702-0303  
802-775-8002

\*\*\*\*\*

Sheriff R. J. Elrick

1997

## SHERIFF'S REPORT

It doesn't seem possible. Nearly eighteen months have passed since my first day as Sheriff of Rutland County! Each day continues to be exciting and bring continued growth for the Department and the wide range of services that we provide to our communities. During the past year, we have increased in size and in the number of different services we provide. Our full-time staff has nearly doubled since July of 1996. In September of 1997, we went "on-line" with the State of Vermont for CAD (Computer-Aided Dispatching) and records management. November of 1997 saw the graduation of two new full-time Deputies from the Vermont Police Academy after 13 weeks of basic training.

Another new member has also joined our ranks. K-9 "Shultz" is a German Shepard and has recently been trained and certified in drug detection. In February of 1998, K-9 "Shultz" and his handler, Deputy Frank Wilk, will return to training and be certified as a K-9 patrol team, capable of building searches, trailing and tracking, and handler protection.

I am indebted to the members of the Department for their support and dedication. They have shown a tremendous degree of professionalism and have each been committed to the continued delivery of policing services throughout the County. I am extremely proud of the Department and our accomplishments to date. Not a day passes where I fail to receive a comment of praise or complimentary remarks from someone about the types and level of service that we provide. The efforts of the entire department toward growth and greater visibility are paying off! We are proving that we can achieve greater efficiency and effectiveness without a great deal more money. The personnel of this department are its greatest resource! And for their superior efforts, I say "Thank You".

Much of our success to date can be attributed to combined efforts to meet and exceed the goals established by our mission statement:

### MISSION STATEMENT

*The community is our customer. We will remember that every contact between a member of the community and a member of the Sheriff's Department is where community opinion begins.*

*Our business is service. The only way we can improve our business is to improve our service. We must be constantly willing to learn, modify and adapt our way of thinking to societal changes. We are willing to examine what we do and to risk change necessary for potential improvement.*



*The Rutland County Sheriff's Department has achieved its reputation as a professional, full service law enforcement agency because of its hard work to earn the trust of the communities we serve. We will safeguard that trust and shall keep our oath of office. Whether on or off duty, we shall conduct ourselves in a manner that satisfies or exceeds the highest degree of ethical standards. We will protect the rights of all citizens.*

*Employees deserve a decent working environment; one in which relationships are characterized by mutual respect and dignity. We will listen to one another, act fairly, and talk straight. We will encourage each other to contribute and grow to our fullest potential. We will work together as a team and appreciate the contributions of all.*

*Employees will be empowered at all levels to engage in problem identification and problem solving, resulting in quality service decisions. Together, our team of professionals will strive to attain common goals and improve the quality of life for those we serve.*



At the present time, a Sheriff and two full-time Deputies (State employees) staff your Sheriff's Department. In addition, our office staff consists of an Office Manager, a Bookkeeper, and an Assistant Secretary/Dispatcher. The County funds two of these positions and the Department funds the third. The remainder of the Department consists of twenty-six (26) Deputies (8 full-time and 18 part-time) who are all employees of the Department. The Department funds four of the full-time Deputies in part (75%) by a federal grant and in part (25%) with other local monies. Three of these grant-funded positions have been added during the past year. We have expanded our coverage and have Deputies on-duty seven days a week, between 6:00AM and 12 Midnight.

The Department continues to provide court officers in Superior, District, Family, Probate, Magistrate, and Small Claims courts. At the present time, the Department provides general law enforcement to four towns, the Green Mountain National Forest, and the Diamond Run Mall, on a contract basis, in addition to county-wide patrols. The Department also contracts with private organizations to provide such services as traffic control, wide load and security escorts, and general security and enforcement. We continue to bear primary responsibility for prisoner transportation in Rutland County, including prisoners, juveniles and mental patients. The service of civil process continues to place increasing demands on the Department.

During the past year, the Department began a countywide snowmobile enforcement patrol, with equipment funded by a federal grant and salaries funded primarily by the Department. In the coming year, we will provide snowmobile enforcement under a contract with the Rutland County VAST organization. Members of the Department will also be providing snowmobile safety courses at various times and locations.

Perhaps the greatest visible change in our operation is our departmental commitment to a community policing philosophy. Our approach in effecting this change requires

involvement from personnel at all levels within the Department and from the communities we serve. As our mission statement indicates, our personnel have been empowered to identify and solve problems in your community with your assistance. I have made it a priority for the Department to become very visible and active in each community. We offer a variety of programs tailored to the needs of different communities, groups, and organizations.

The past year has seen the Department quite active in schools and community activities. We have been actively teaching the D.A.R.E.® (Drug Abuse Resistance Education) program to elementary aged children in Shrewsbury, Clarendon, Pawlet, and Chittenden. In the coming year, I hope to have a Deputy trained and certified to offer the GREAT® program as well. This program increases awareness of the consequences of gang affiliation and provides alternatives to gang activity. The combination of D.A.R.E.® and GREAT® will better prepare our youth to deal with the pressures and temptations to become involved in illegal and dangerous acts.

A myriad of other programs have been developed and delivered throughout the County to educate all ages on prevention techniques. A fatal accident education program is available to schools and organizations. We have begun to offer visits to home and professional daycare locations to interact with pre-school age children, addressing such topics as person and home safety. Deputies have been active in the "Rutland Reads" program where they have spent time in schools, reading to children and creating a greater bond and trust between the child and the uniform.

Rutland County enjoyed its first "Citizen's Police Academy" during the year. Twenty-four graduates attended classes at the Police Academy in Pittsford, designed as an orientation to policing. The class met for four hours a week over an eight-week period. Officers from most police and criminal justice agencies in the County participated in this joint effort to better acquaint the public with the roles and responsibilities associated with policing. The program was a terrific success and will be repeated during the coming year.

October of 1997 was the month when Rutland County police agencies came together and signed an agreement to work in partnership to better protect and educate our senior population. The TRIAD® program is a nationally known effort and is now working to identify the specific needs of seniors in our communities. Once the survey is complete, programs and plans will be developed and implemented to address those needs. Typical programs include telephone fraud prevention classes, home safety inspections, and daily phone checks on those living alone, to name a few.

The Rutland County Sheriff's Department is committed, as a full service law enforcement agency, to meeting the needs of our county residents, albeit enforcement, education, or prevention. On behalf of the Department, I extend a sincere note of thanks to the many agencies and organizations throughout the County who have come forward in partnership to work with us and make Rutland County a safer place! I encourage you to call my office or stop in with any questions, suggestions, or needs you might have throughout the year. We need your support as we continue in our pledge of "Protecting Our Future"!

R. J. Elrick  
Rutland County Sheriff

# DEPARTMENT ROSTER

December 1997

## Sheriff

R. J. Elrick

## Captain / Chief Deputy

Douglas C. Barrett

## Lieutenant / First Deputy

Sharen D. Underwood

## Sergeant First Class

William H. Skeens

## Sergeant

Stephen P. Benard

## Corporal

Curtis S. Moore

Timothy P. Solari

## Deputy First Class

John D. Flory, Jr.

James T. Freese

Kenneth L. Haviland

Donald P. Russell

Frank L. Wilk, Jr.

## Deputy

Michael E. Akerlind

Kevin R. Blongy

Gary J. Boutin

Nancy S. Bride

Bonnie K. Elrick

Toni M. Poalino

Carol J. Pritchard

Matthew A. Prouty

Bruce W. Sherwin

## Provisional Deputy

Ryan V. Cochrane

Christopher A. Conway

Daniel R. Gedney

Thomas M. Valach

Carolyn J. Wolk

## Office Manager

Penelope F. Bride

## Bookkeeper

Linda M. Shambo

## Dispatcher

Pamela J. Coolidge

## Special Deputy

Gordon R. Godfrey

Scott R. Goodhue

Carl J. Wedin

## THE VERMONT CENTER FOR INDEPENDENT LIVING SUMMARY FOR TOWN REPORT

The Vermont Center for Independent Living teaches people with significant disabilities how to gain more control over their lives and how to access tools and services for living more independently. We also conduct public education and systems change activities that promote the full inclusion of disabled people into community life.

An estimated one in five Vermonters has a disability. The Vermont Center for Independent Living (VCIL), a private not-for-profit corporation, is Vermont's first and only cross-disability center for independent living and the first organization in the state to be directed and staffed by a majority of people with diverse disabilities.

Statewide, in FY 97, from October 1, 1996 through September 30, 1997, VCIL responded to over 2000 requests from individuals, agencies and community groups for information and referrals on a broad range of subjects related to living with a disability. We provided one-on-one peer counseling to 430 individuals to help increase their opportunities and skills for independent living; provided 170 households with financial and technical assistance for making their bathrooms and entrances accessible to a disabled family member; we provided 286 individuals with personal assistance and/or assistive technology; and served a total of 4421 home-delivered meals to Vermonters with disabilities.

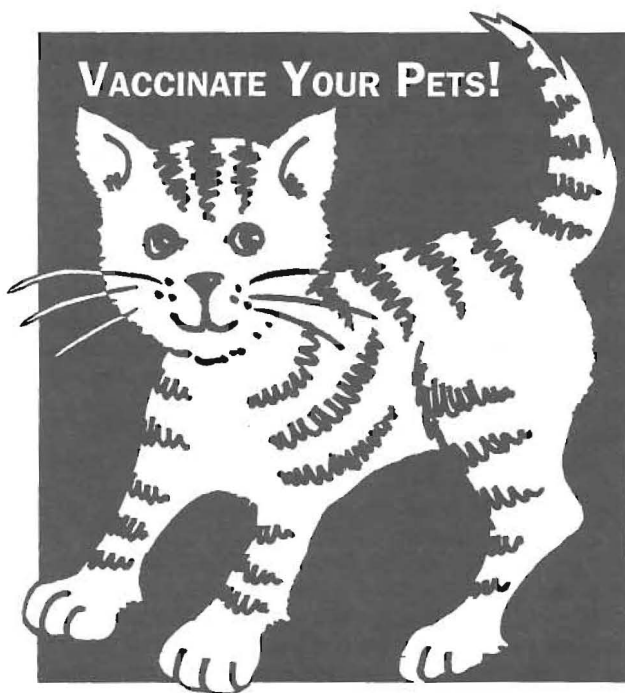
VCIL's main office is located in down-town Montpelier. We have two smaller satellite offices, in Bennington and Brattleboro. The Montpelier office houses our resource library and our toll-free information line which provides answers to related questions from every Vermont community. Our locally-based peer counselors are available to people with disabilities in every town in Vermont.

Between October 1, 1996 and September 30, 1997, VCIL provided direct services to 3 residents of Proctor. To learn more about VCIL, please call us toll-free at, 1-800-639-1522.



# RABIES ALERT

Rabies is a disease that can kill animals and people.



- \* **Vermont law requires rabies shots for all CATS and DOGS.**
- \* **Rabies shots help protect pets and pet owners from rabies.**
- \* **Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.**



**Questions? Call the Vermont Rabies Hotline  
1-800-4-RABIES (472-2437)**

Vermont Department of Health • Health Surveillance Division  
P.O. Box 70, Burlington, VT 05402 • 863-7240 or 1-800-640-4374



# **TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**

## **FINANCIAL STATEMENTS**

**June 30, 1997**

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# A. M. PEISCH & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

—SINCE 1920—

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Town of Proctor, Vermont School District  
Proctor, Vermont

We have audited the accompanying general purpose financial statements of the Town of Proctor, Vermont School District as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Proctor, Vermont School District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include fixed assets in either the general fixed assets account group or the proprietary fund. Neither is depreciation expense recorded in the proprietary fund. These should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded in the general fixed assets account group and the proprietary fund is not known.

In our opinion, except for the effects on the financial statements of the omissions described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Proctor, Vermont School District as of June 30, 1997, and the results of its operations and the cash flows of its proprietary and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Proctor, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effects, if any, of such adjustments which might be determined to be necessary to record fixed assets and any related depreciation, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 10, 1997 on our consideration of the Town of Proctor, Vermont School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

December 10, 1997  
Rutland, Vermont

*A. M. Peisch & Company*  
VT Reg. No 92-0000102

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 1997**

Governmental Fund Types

	General Fund	Capital Project Fund
<b>ASSETS</b>		
Cash	\$ 396,205	\$ 923
Certificates of Deposit	0	0
Accounts Receivable	17,626	0
Inventory	0	0
Due from other funds	8,362	0
Amount to be provided for retirement of long-term debt	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 422,193</u></b>	<b><u>\$ 923</u></b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Accounts payable	\$ 3,690	\$ 0
Due to other funds	1,452	0
Due to student organizations	0	0
Accrued payroll	156,022	0
Accrued payroll taxes	11,965	0
Unused donated commodities	0	0
Deferred revenue	10,256	0
Note payable	0	0
Accrued expenses	14,512	0
Accrued retirement incentives	0	0
Accrued compensated absences	0	0
Capital lease	<u>0</u>	<u>0</u>
<b>Total Liabilities</b>	<b><u>197,897</u></b>	<b><u>0</u></b>
<b>FUND EQUITY</b>		
Retained earnings - unreserved	0	0
Fund balances:		
Reserved for subsequent years' expenditures	0	0
Reserved for endowments	0	0
Unreserved		
Designated for subsequent years' expenditures	0	0
Undesignated	<u>224,296</u>	<u>923</u>
<b>Total fund equity</b>	<b><u>224,296</u></b>	<b><u>923</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 422,193</u></b>	<b><u>\$ 923</u></b>

The Notes to Financial Statements are an integral part of this statement.

Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Trust & Agency Fund	Account Group General Long Term Debt	Total (Memorandum Only)
\$ 13,655	\$ 151,313	\$ 0	\$ 562,096
0	46,126	0	46,126
1,260	0	0	18,886
3,636	0	0	3,636
0	1,552	0	9,914
0	0	168,868	168,868
<u>\$ 18,551</u>	<u>\$ 198,991</u>	<u>\$ 168,868</u>	<u>\$ 809,526</u>
\$ 0	\$ 285	\$ 0	\$ 3,975
8,362	100	0	9,914
0	41,954	0	41,954
0	0	0	156,022
0	0	0	11,965
1,586	0	0	1,586
0	0	0	10,256
0	0	36,378	36,378
0	0	0	14,512
0	0	25,003	25,003
0	0	97,673	97,673
0	0	9,814	9,814
9,948	42,339	168,868	419,052
8,603	0	0	8,603
0	53,258	0	53,258
0	45,304	0	45,304
0	58,090	0	58,090
0	0	0	225,219
8,603	156,652	0	390,474
<u>\$ 18,551</u>	<u>\$ 198,991</u>	<u>\$ 168,868</u>	<u>\$ 809,526</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**  
**For the Year Ended June 30, 1997**

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust Funds	Total (Memorandum Only)
	General Fund	Capital Project Fund		
<b>REVENUE</b>				
Property taxes	\$ 1,542,009	\$ 0	\$ 0	\$ 1,542,009
State and federal aid	913,825	0	0	913,825
Local income	377,658	394	104,892	482,944
On-behalf pension payments	<u>42,322</u>	<u>0</u>	<u>0</u>	<u>42,322</u>
Total revenue	<u>2,875,814</u>	<u>394</u>	<u>104,892</u>	<u>2,981,100</u>
<b>EXPENDITURES</b>				
Regular instruction	1,466,985	0	0	1,466,985
Athletics	38,189	0	0	38,189
Special Education	294,004	0	0	294,004
Vocational instruction	66,470	0	0	66,470
New directions	5,437	0	0	5,437
Guidance services	101,473	0	0	101,473
Health services	38,696	0	0	38,696
Library and media services	96,471	0	0	96,471
General administration	117,298	0	0	117,298
School administration	197,609	0	0	197,609
Fiscal services	14,669	0	0	14,669
Building maintenance	218,710	0	0	218,710
Pupil transportation	44,609	0	0	44,609
Other expenses	0	0	91,144	91,144
Capital projects	0	15,970	0	15,970
State and federal grant expense	39,960	0	0	39,960
Debt service	13,912	0	0	13,912
On-behalf pension payments	<u>42,322</u>	<u>0</u>	<u>0</u>	<u>42,322</u>
Total expenditures	<u>2,796,814</u>	<u>15,970</u>	<u>91,144</u>	<u>2,903,928</u>
Excess (deficiency) of revenue over expenditures	79,000	(15,576)	13,748	77,172
Other financing sources (uses)				
Operating transfers-in	0	0	28,112	28,112
Operating transfers-out	<u>0</u>	<u>0</u>	<u>(28,112)</u>	<u>(28,112)</u>
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	79,000	(15,576)	13,748	77,172
Fund balance, beginning	<u>145,296</u>	<u>16,499</u>	<u>87,076</u>	<u>248,871</u>
Fund balance, ending	<u>\$ 224,296</u>	<u>\$ 923</u>	<u>\$ 100,824</u>	<u>\$ 326,043</u>

The Notes to Financial Statements are an integral part of this statement.

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL (BUDGETARY BASIS)  
GENERAL FUND  
For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUE</b>			
Property taxes	\$ 1,537,559	\$ 1,542,009	\$ 4,450
State and federal aid	878,295	913,825	35,530
Local income	<u>300,452</u>	<u>377,658</u>	<u>77,206</u>
Total revenue	<u>2,716,306</u>	<u>2,833,492</u>	<u>117,186</u>
<b>EXPENDITURES</b>			
Regular instruction	1,455,154	1,466,985	(11,831)
Athletics	41,799	38,189	3,610
Special education	223,601	294,004	(70,403)
Vocational education	59,568	66,470	(6,902)
New directions	7,750	5,437	2,313
Guidance services	108,184	101,473	6,711
Health services	39,037	38,696	341
Library and media service	94,993	96,471	(1,478)
General administration	164,431	117,298	47,133
School administration	194,087	197,609	(3,522)
Fiscal services	15,300	14,669	631
Building maintenance	202,586	218,710	(16,124)
Pupil transportation	45,325	44,609	716
State and federal grant expenses	50,712	39,960	10,752
Debt service	<u>13,779</u>	<u>13,912</u>	<u>(133)</u>
Total expenditures	<u>2,716,306</u>	<u>2,754,492</u>	<u>(38,186)</u>
Excess of revenue over expenditures	0	79,000	79,000
Fund balance, beginning	<u>0</u>	<u>145,296</u>	<u>145,296</u>
Fund balance, ending	<u>\$ 0</u>	<u>\$ 224,296</u>	<u>\$ 224,296</u>

The Notes to Financial Statements are an integral part of this statement.

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/**  
**FUND BALANCES - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**For the Year Ended June 30, 1997**

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only)
<b>REVENUE</b>			
Food and milk sales	\$ 53,088	\$ 0	\$ 53,088
Contributions	0	750	750
Miscellaneous income	4,406	0	4,406
<b>Total Revenue</b>	<b>57,494</b>	<b>750</b>	<b>58,244</b>
<b>EXPENSES</b>			
Food and milk	42,779	0	42,779
Wages	37,342	0	37,342
Payroll taxes	3,408	0	3,408
Supplies	2,440	0	2,440
Insurance	4,672	0	4,672
Repairs and maintenance	578	0	578
Awards	0	1,423	1,423
Miscellaneous	216	0	216
Travel	374	0	374
Bank charges	0	8	8
<b>Total expenses</b>	<b>91,809</b>	<b>1,431</b>	<b>93,240</b>
<b>Loss from operations</b>	<b>(34,315)</b>	<b>(681)</b>	<b>(34,996)</b>
<b>Non-operating revenues (expense)</b>			
Interest income	818	2,760	3,578
Federal reimbursement	29,787	0	29,787
State of Vermont reimbursement	2,059	0	2,059
Federal commodities revenue	6,799	0	6,799
Federal commodities expenses	(6,799)	0	(6,799)
<b>Total non-operating revenues (expenses)</b>	<b>32,664</b>	<b>2,760</b>	<b>35,424</b>
<b>Net income (loss)</b>	<b>(1,651)</b>	<b>2,079</b>	<b>428</b>
<b>Retained earnings/fund balance, beginning</b>	<b>10,254</b>	<b>53,749</b>	<b>64,003</b>
<b>Retained earnings/fund balance, ending</b>	<b>\$ 8,603</b>	<b>\$ 55,828</b>	<b>\$ 64,431</b>

The Notes to Financial Statements are an integral part of this statement.

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
For the Year Ended June 30, 1997**

	Proprietary Fund Types Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Total (Memorandum Only)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net loss from operations	\$ (34,315)	\$ (681)	\$ (34,996)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Change in assets and liabilities:			
Increase in accounts receivable	4,054	0	4,054
Decrease in inventory	(735)	0	(735)
Increase in due to other funds	(4,272)	0	(4,272)
Decrease in accounts payable	0	(815)	(815)
Increase in unused donated commodities	413	0	413
Cash used by operations	<u>(34,855)</u>	<u>(1,496)</u>	<u>(36,351)</u>
<b>NET CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Federal reimbursement	29,787	0	29,787
State reimbursement	<u>2,059</u>	<u>0</u>	<u>2,059</u>
Cash provided by noncapital financing activities	<u>31,846</u>	<u>0</u>	<u>31,846</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest on investments	818	2,760	3,578
Purchase of investments	<u>0</u>	<u>(1,746)</u>	<u>(1,746)</u>
Cash provided by investing activities	<u>818</u>	<u>1,014</u>	<u>1,832</u>
<b>Net increase (decrease) in cash</b>	<b>(2,191)</b>	<b>(482)</b>	<b>(2,673)</b>
Cash - beginning of year	<u>15,846</u>	<u>10,569</u>	<u>26,415</u>
Cash - end of year	<u><u>\$ 13,655</u></u>	<u><u>\$ 10,087</u></u>	<u><u>\$ 23,742</u></u>

**NONCASH FINANCING ACTIVITIES - ENTERPRISE FUND:**

The District received federal commodities valued at \$6,799 during the fiscal year. It consumed \$6,799 of commodities during the same period.

The Notes to the Financial Statements are an integral part of this statement.



## **NOTES TO FINANCIAL STATEMENTS**

### **Note 1. Summary of Significant Accounting Policies**

The financial statements of the Town of Proctor School District have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

#### **Reporting Entity**

The Town of Proctor School District is organized, according to State law, under the governance of a five member elected Board of School Directors to provide public education for the children of the Town of Proctor.

The Town of Proctor School District, for financial reporting purposes, includes in its financial statements all funds for which the Board of School Directors is financially accountable. Financial accountability by the Board was determined on the basis of: control over the selection of management; accountability for fiscal matters; and degree of financial dependence. These financial statements include the accounts of Proctor Elementary School, Proctor High School and the Food Service Program.

#### **Concentration of Risk**

The Proctor School District operates kindergarten to grade 12 public schools located in the Town of Proctor. The District receives the majority of its revenues from property taxes assessed on the Town's properties. Additionally, the District receives revenue from the State of Vermont and the U. S. Government as aid to education and as special education grants. The school district receives tuition for educating students residing in the surrounding communities.

#### **Fund Accounting**

The accounts of the District are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operation of each fund is accounted for using a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses or expenditures as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account group are included in the combined financial statements in this report as follows:

#### **Governmental Fund Types**

##### **General fund**

The general fund is the general operating fund of the School District and accounts for all revenues and expenditures of the District not encompassed within other funds. All tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the general fund.

### **Capital project fund**

The Capital Project Fund is used to account for resources for the acquisition of capital facilities by the District.

### **Proprietary Fund Type**

#### **Food service enterprise fund**

The Food Service Fund accounts for cafeteria operations in which the intent is that the costs of providing goods or services be financed through user charges. The School District does not maintain fixed asset records of the food service fund as required by generally accepted accounting principles.

### **Fiduciary Funds Types**

Trust and agency funds are used to account for assets held by the District in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units and/or other funds. These include nonexpendable and expendable trust funds and agency funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain trust principal.

Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. They are scholarships and awards that are administered by the District.

Agency funds are used to account for assets that the government holds on behalf of others as their agent. These funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operation of the school district. They consist of Student Activity Accounts.

### **Account Groups**

#### **General long-term debt account group**

The general long-term debt account group is established to account for all long-term debt of the District and for those long-term liabilities to be liquidated with resources to be provided in future periods.

### **Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

A one year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when they are due.

Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures in the period of acquisition.

All proprietary fund types and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In reporting the financial activity of its proprietary fund, the District applies all applicable GASB pronouncements as well as the FASB pronouncements issued prior to November 30, 1989 as prescribed by GASB Statement No. 20.

Intergovernmental revenues received as reimbursements for specific purposes or projects are recognized at the time of receipt or earlier if measurable and available. Intergovernmental grants which are restricted for certain purposes are recognized at the same time the related expenditures are recognized. Any excess of revenues or expenditures is recorded as deferred revenue or accounts receivable, respectively.

#### **Budgets and budgetary accounting**

The principals, through and with the review committee, submit to the Board of Directors a proposed operating budget for the next fiscal year. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared and approved on the modified accrual basis of accounting. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the district. All annual appropriations lapse at the end of the fiscal year.

The general fund budget does not include on-behalf payments as a revenue or expense. These on-behalf payments are contributions made by the State of Vermont to the state teachers' retirement system on behalf on the Town of Proctor School District's teaching employees.

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation - is utilized in the general fund. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be performed in the subsequent year. There were no encumbrances outstanding at June 30, 1997.

#### **Cash**

Cash includes amounts in demand deposits and savings accounts.

## **Certificates of Deposit**

Certificates of deposit have original maturities in excess of 3 months.

## **Accounts Receivable**

Accounts receivable consist primarily of amounts due from the State of Vermont for hot lunch and special education costs. The receivables are reported net of an allowance of \$ 0.

## **Short-Term Interfund Receivables/Payables**

During the course of operations, transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are also classified in this manner.

## **Inventories**

Inventory in the Food Service Enterprise Fund is valued at the lower of cost or market using the first-in-first-out basis. The food service inventory has U.S.D.A. commodities donated to it that are recorded as revenue and expenses when used. That portion of the inventory at June 30, 1997 which is federal commodities is also shown as a liability titled unused donated commodities since these are government assistance items and are not school assets. Inventoriable items in other funds are recorded as expenditures when purchased rather than when consumed.

## **Fixed Assets**

Fixed assets are recorded in governmental funds as expenditures in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles require that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. Fixed assets used in the proprietary funds are required to be capitalized and depreciated in the proprietary funds. The School District, however, has not maintained a record of its fixed assets, and accordingly, a general fixed assets account group has not been presented. Neither have fixed assets been recorded in the proprietary funds.

## **Compensated Absences**

Vested or accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental funds that will pay it. Amounts of vested or accumulated leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

The School District uses the vesting method to accrue sick leave. Accordingly, the accrual is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible or expected to receive termination payments. To calculate the liability, these accumulations are reduced to the maximum amount allowed as a termination payment.

The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 120 days. A teacher, after fifteen consecutive years of service, shall collect \$45 per day of the accumulated unused personal and sick days up to 105 days. There is a provision for teachers who are terminated in a reduction in force action after 10 years of service to receive compensation for up to 90 days of accumulated sick time. The amount accrued as of June 30, 1997 equaled \$97,673.

### **Fund Equity**

Reserves represent those portions of fund equity either not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent those portions where there are tentative plans for future use of financial resources.

### **Interfund Transactions**

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

### **Total Columns on Combined Financial Statements**

Total columns on combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### **Statement of Cash Flows**

For purposes of reporting cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents.

### **Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded commercial coverage in any of the past three fiscal years.

In addition, the District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) Medical Benefits Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.



To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by reinsurance. Contributions in excess of claims requirements, reserve funds requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to members.

The School District has an agreement with the State of Vermont whereby it directly reimburses the State for unemployment compensation claims paid. No estimate has been made of the District's potential liability for future claims. The District's unemployment compensation expenses for the fiscal year 1996-97 was \$930.

#### **Retirement Incentive Plan**

A retirement incentive benefit was included in the teachers contract effective from July 1, 1996 to June 30, 1999. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the Town of Proctor, Vermont School District for a minimum of twenty years, and retires under the plan shall receive payments totaling \$25,000. This will be paid in three equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 each year. The District is funding this on a pay-as-you-go basis. As of June 30, 1997, four teachers are covered under this retirement Incentive Benefit Plan. An expense of \$33,332 was recorded during the 1996-97 fiscal year for this plan. The amount accrued as of June 30, 1997 equaled \$25,003.

#### **Note 2. Reconciliation of Budgetary Basis and GAAP**

The accompanying statement of revenues and expenditures - budget and actual (budgetary basis) - general fund presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective, and entity differences in the excess of revenues over expenditures for the year ended June 30, 1997, is presented below:

	General Fund
Excess of revenues over expenditures (budgetary basis)	\$79,000
Adjustments:	
To adjust for on-behalf pension revenues	42,322
To adjust for on-behalf pension expenses	(42,322)
Excess of revenues over expenditures (GAAP basis)	<u>\$79,000</u>

#### **Note 3. Public Employees' Retirement System**

##### **State Teachers' Retirement System**

The teachers employed by the Town of Proctor School District are covered by the State Teachers' Retirement System of Vermont which is a multiple employer retirement system. The Vermont State Statutes provide the authority under which benefit provisions and the State's obligation to contribute are established. Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary.

All teachers become members of the retirement system upon employment. Members who have Group A coverage are required to contribute at the rate of 5 1/2% of earnable compensation until they have completed twenty-five years of service. Group C members, who are all former Group B members and members hired after June 30, 1990, are required to contribute at a rate of 3.7% of earnable compensation.

The Town of Proctor School District's Group A member contributed \$-0- and its Group C members contributed \$51,000 during the 1996-97 fiscal year. Vesting occurs upon reaching ten years of creditable service. The District's current year payroll for all employees totalled \$1,810,806 while its current year covered payroll for the State Teachers' Retirement Plan equaled \$1,417,097. The System's total contribution for the fiscal year 1996 was \$25,314,709. The amount of the contribution made on behalf of the Proctor's teachers was \$42,322 for the year ended June 30, 1997. Additional information regarding the State Teachers' Retirement System of Vermont is available upon request from the State of Vermont.

#### **Proctor School Employees' Pension Plan**

The School District has a defined contribution pension plan which covers all non-certified full time permanent employees. Participating employees contribute at least 4% of their compensation as of September 1 each year. The District will match the first 4%. This year's contribution by the District was \$5,508. Participating employees are fully vested.

#### **Note 4. Cash Deposits in Financial Institutions**

The School District's cash deposits with financial institutions at June 30, 1997 were \$608,222.

The balances are categorized as follows:

	Carrying Amount	Bank Balance
Insured by FDIC and FSLIC	\$204,877	\$204,877
Uninsured and uncollateralized	<u>403,345</u>	<u>442,077</u>
Total	<u>\$608,222</u>	<u>\$646,954</u>

Due to higher cash flows at certain times during the year, the District's uninsured and uncollateralized deposits at those times may be substantially higher than at year end.

#### **Note 5. Oil Seepage Cleanup**

Total expenditures during the fiscal year 1996-97 relating to the monitoring and cleanup of oil seepage at the High School amounted to \$28,305. The State of Vermont - Department of Environmental Conservation has reimbursed the District for these costs. The School District is responsible for a \$10,000 deductible which is payable over a five year period. The full deductible was recorded in the General Long-Term Debt Account Group and has a balance at June 30, 1997 of \$6,000. As of the report date, cleanup and monitoring costs are still being incurred and the State is continuing to fund 100% of the balance of the costs.

**Note 6. General Long Term Debt Account Group**

The following is a summary of debt transactions for the Town of Proctor School District for the year ended June 30, 1997:

	Debt payable at July 1, 1996	Debt Added	Debt Retired	Debt Payable at June 30, 1997
Accrued retirements	\$ 58,335	\$ 0	\$33,332	\$ 25,003
Accrued sick leave	97,650	23	0	97,673
Notes payable	49,378	0	13,000	36,378
Capital lease	<u>11,647</u>	<u>0</u>	<u>1,833</u>	<u>9,814</u>
	<u>\$217,010</u>	<u>\$ 23</u>	<u>\$48,165</u>	<u>\$168,868</u>

Long-term debt outstanding at June 30, 1997 consisted of the following:

United States of America, Asbestos loan, due 5/30/03, interest at 0%, annual payments of \$2,500, unsecured (this is a joint loan with another school in the same Supervisory Union)	\$ 14,338
State of Vermont - Department of Energy Conservation Oil Seepage Clean-up, due 6/30/00, interest at 0%, annual payments of \$2,000, unsecured	6,000
First Brandon National Bank, interest due semiannually at 4.48%, principal payments due annually of \$8,180, final payment due 10/15/98	16,040
North Star Leasing, 60 month capital lease, monthly payments of \$295 beginning 3/27/96. There is a buy out option for \$1,373 payable 2/27/01 representing 10% of the original cost of the equipment.	9,814
Accrued retirement agreements (See Note 1)	25,003
Accrued compensated absences (See Note 1)	<u>97,673</u>
Total long-term debt	<u>\$168,868</u>

Maturities of the long-term notes payable and accrued retirements with scheduled payments are as follows:

Year ending June 30	Notes Payable	Accrued Retirements	Total
1997	\$12,680	\$16,670	\$29,350
1998	12,360	8,333	20,693
1999	4,500	-0-	4,500
2000	2,500	-0-	2,500
2001	2,500	-0-	2,500
Thereafter	<u>1,838</u>	<u>-0-</u>	<u>1,838</u>
Total	<u>\$36,378</u>	<u>\$25,003</u>	<u>\$61,381</u>



The School District entered into a copier equipment capital lease on October 8, 1992. The annual copier lease payments are recorded as expenditures when paid in the General Fund. The copier has not been capitalized nor depreciated since the School District does not maintain a record of its general fixed assets. The minimum future lease payments under this lease are as follows:

Year ended	
1998	\$ 3,542
1999	3,542
2000	3,542
2001	<u>2,362</u>
Total payments	12,988
Less: amount representing interest	<u>3,174</u>
Present value of net minimum lease payments	<u>\$ 9,814</u>

**Note 7. Interfund Receivables and Payables**

The composition of interfund receivable and payable balances as of June 30, 1997 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Hot Lunch Fund	\$8,362
Mortimer Proctor Fund	General Fund	1,452
PFP Activity Fund #1	PFP Student Scholarship	<u>100</u>
		<u>\$9,914</u>

**Note 8. Other Required Disclosures**

The Buzzell-Gallus Fiduciary Fund had a deficit fund balance reserved for subsequent years' expenditures at June 30, 1997 of \$315. This is to be liquidated through future earnings.

**Note 9. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts to be immaterial.

## ADDITIONAL INFORMATION

### TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT STATEMENT OF REVENUES - BUDGET AND ACTUAL (BUDGETARY BASIS) GENERAL FUND For the Year Ended June 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<b>PROPERTY TAXES</b>			
Operations	\$ 1,537,559	\$ 1,542,009	\$ 4,450
<b>STATE AND FEDERAL AID</b>			
General State Aid	717,929	717,469	(460)
Driver Education	600	1,475	875
Vocational Education Reimb.	10,000	8,672	(1,328)
Care & Custody Reimb.	0	705	705
State and Federal Grants	50,712	39,960	(10,752)
Special Education			
Intensive Reimbursement	23,743	31,129	7,386
Extraordinary Reimbursement	0	24,255	24,255
Chapter 1 (R.C.S.U.)	19,794	34,643	14,849
Mainstream Block Grant	44,396	44,396	0
EEEP Grant	11,121	11,121	0
Total State and Federal Aid	<u>878,295</u>	<u>913,825</u>	<u>35,530</u>
<b>LOCAL INCOME</b>			
Tuition	260,000	298,819	38,819
Interest Income	7,800	12,428	4,628
Athletic Receipts	3,400	713	(2,687)
Special Ed Excess Cost Reimb.	19,252	41,974	22,722
Refunds of Prior Year Expense	0	15,955	15,955
Health Insurance Rebate	10,000	7,769	(2,231)
Total Local Income	<u>300,452</u>	<u>377,658</u>	<u>77,206</u>
<b>TOTAL REVENUES</b>	<u>\$ 2,716,306</u>	<u>\$ 2,833,492</u>	<u>\$ 117,186</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**STATEMENT OF EXPENDITURES (BUDGETARY BASIS)**  
**GENERAL FUND**  
**For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REGULAR INSTRUCTION</b>			
Salary - Teachers and Aides	\$ 1,104,454	\$ 1,146,905	\$ (42,451)
Salary - Substitutes	9,780	14,859	(5,079)
Health Insurance	98,399	99,986	(1,587)
Social Security	86,553	88,298	(1,745)
Workmen's Compensation	6,220	3,342	2,878
Continuing Education	10,543	5,312	5,231
Disability Insurance	5,185	5,257	(72)
Professional Educational Services	6,100	4,495	1,605
Technology Coordinator	13,038	0	13,038
Repairs and Maintenance	22,644	17,116	5,528
Rentals & Leases	1,000	1,000	0
Communications & Postage	5,400	3,858	1,542
Printing & Binding	4,000	2,793	1,207
State Ward Billback	0	209	(209)
Travel & Workshops	68	0	68
Supplies Used in Classroom	33,675	32,657	1,018
Books and Periodicals	27,172	25,904	1,268
Audiovisual Materials	1,530	628	902
Manipulatives	3,034	2,050	984
Computer Software	5,319	3,005	2,314
Machinery	320	218	102
Furniture & Fixtures	2,313	1,877	436
Other Equipment	3,253	2,268	985
Dues and Fees	5,154	4,948	206
Total Regular Instruction	<u>1,455,154</u>	<u>1,466,985</u>	<u>(11,831)</u>
<b>ATHLETICS</b>			
Salary - Coaches	21,871	20,691	1,180
Social Security	1,673	1,583	90
Workmen's Compensation	610	515	95
Disability Ins.	49	0	49
Special Police	1,250	889	361
Repairs and Maintenance	200	162	38
Communications & Postage	500	325	175
Purchased Services - Officials	10,046	7,621	2,425
Supplies	4,000	5,371	(1,371)
Books & Periodicals	100	31	69
Dues and Fees	1,500	1,001	499
Total Athletics	<u>41,799</u>	<u>38,189</u>	<u>3,610</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**STATEMENT OF EXPENDITURES (BUDGETARY BASIS)**  
**GENERAL FUND**  
**For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>SPECIAL EDUCATION</b>			
Direct Services			
Salary - Teachers	63,353	70,346	(6,993)
Salary - Aides	58,721	85,869	(27,148)
Salary - Substitutes	450	288	162
Health Insurance	10,250	12,262	(2,012)
Social Security	8,799	12,014	(3,215)
Workmen's Compensation	618	368	250
Continuing Education	700	0	700
Disability Insurance	543	694	(151)
Purchased Service	0	426	(426)
Repairs & Maintenance	150	0	150
Communications & Postage	100	0	100
Printing & Binding	100	31	69
Tuition	100	26,439	(26,339)
Travel	0	13	(13)
Supplies	424	1,486	(1,062)
Books and Periodicals	523	771	(248)
Manipulatives	152	178	(26)
Total Direct Services	<u>144,983</u>	<u>211,185</u>	<u>(66,202)</u>
Student Support Services			
Integration Services	750	47	703
Educational / Diagnostic Services	3,750	695	3,055
Occupational and Physical Therapy	2,250	4,241	(1,991)
Purchased Service - Psychological	7,000	8,433	(1,433)
Speech Language Services			
Salary -Teacher & Aide	27,609	27,994	(385)
Salary - Substitutes	90	0	90
Health Insurance	1,320	1,190	130
Social Security	2,220	2,233	(13)
Workmen's Compensation	152	83	69
Continuing Education	350	609	(259)
Disability Insurance	139	138	1
Purchased Services	0	68	(68)
Supplies	100	90	10
Books & Periodicals	49	51	(2)
Manipulatives	991	487	504
Software	487	86	401
Audiological Purchased Services	300	0	300
Total Student Support Services	<u>47,557</u>	<u>46,445</u>	<u>1,112</u>
Essential Early Education	<u>20,324</u>	<u>20,324</u>	<u>0</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**STATEMENT OF EXPENDITURES (BUDGETARY BASIS)**  
**GENERAL FUND**  
**For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
Administrative			
Administrative Assessment	10,437	10,437	0
Legal	0	450	(450)
Advertising	300	0	300
Student Transportation	0	5,163	(5,163)
Total Administration	<u>10,737</u>	<u>16,050</u>	<u>(5,313)</u>
Total Special Education	<u>223,601</u>	<u>294,004</u>	<u>(70,403)</u>
VOCATIONAL EDUCATION			
Tuition	<u>59,568</u>	<u>66,470</u>	<u>(6,902)</u>
NEW DIRECTIONS			
Assessment	<u>7,750</u>	<u>5,437</u>	<u>2,313</u>
GUIDANCE SERVICES			
Salary - Guidance	75,634	78,861	(3,227)
Health Insurance	11,858	10,431	1,427
Social Security	5,775	5,943	(168)
Employee Retirement	618	661	(43)
Workmen's Compensation	415	253	162
Continuing Education	700	(45)	745
Disability Insurance	395	395	0
Testing	6,038	387	5,651
Repairs & Maintenance	525	20	505
Communications and Postage	350	352	(2)
Printing & Binding	1,000	736	264
Travel	500	53	447
Supplies	2,179	2,018	161
Books and Periodicals	885	613	272
Manipulatives	162	0	162
Computer Program	800	600	200
Dues and Fees	350	195	155
Total Guidance Services	<u>108,184</u>	<u>101,473</u>	<u>6,711</u>
HEALTH SERVICES			
Salary - Nurse	30,760	31,089	(329)
Salary - Substitute	226	160	66
Health Insurance	3,886	3,909	(23)
Social Security	2,372	2,391	(19)
Workmen's Compensation	172	92	80
Continuing Education	350	0	350

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
STATEMENT OF EXPENDITURES (BUDGETARY BASIS)  
GENERAL FUND**

**For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
Disability Insurance	174	173	1
Repairs and Maintenance	75	69	6
Communications and Postage	100	100	0
Printing & Binding	100	51	49
Travel	100	0	100
Supplies	317	247	70
Books & Periodicals	360	385	(25)
Dues and Fees	45	30	15
Total Health Services	<u>39,037</u>	<u>38,696</u>	<u>341</u>
<b>LIBRARY AND MEDIA SERVICES</b>			
Salary - Library Service	67,290	70,491	(3,201)
Salary - Substitute	405	180	225
Health Insurance	5,536	6,059	(523)
Social Security	5,305	5,495	(190)
Workmen's Compensation	372	203	169
Continuing Education	613	0	613
Disability Insurance	307	302	5
Repairs and Maintenance	2,300	1,579	721
Communications & Postage	1,115	1,130	(15)
Printing & Binding	250	0	250
Travel	600	578	22
Supplies	1,450	1,227	223
Books and Periodicals	6,925	6,972	(47)
Audiovisual Materials	300	189	111
Manipulatives	125	0	125
Computer Software	1,900	1,866	34
Dues and Fees	200	200	0
Total Library & Media Service	<u>94,993</u>	<u>96,471</u>	<u>(1,478)</u>
<b>GENERAL ADMINISTRATION</b>			
Salary - School Board	5,000	4,000	1,000
Salary - Board Secretary	700	697	3
Social Security	436	306	130
Workmen's Compensation	26	17	9
Legal Services	3,000	3,891	(891)
Audit	3,975	3,725	250
Supervisory Union Fee	92,542	92,542	0
Liability Insurance	1,300	1,111	189
Advertising	2,500	8,702	(6,202)
Travel	315	55	260
Board Operating Supplies	540	253	287

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
STATEMENT OF EXPENDITURES (BUDGETARY BASIS)  
GENERAL FUND  
For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
Dues and Fees	1,200	1,150	50
Contingency	52,897	0	52,897
Miscellaneous Expense	0	849	(849)
Total General Administration	<u>164,431</u>	<u>117,298</u>	<u>47,133</u>
<b>SCHOOL ADMINISTRATION</b>			
Salary - Administration	140,703	146,688	(5,985)
Health Insurance	17,471	17,569	(98)
Social Security	10,763	11,033	(270)
Employee Retirement	1,620	1,705	(85)
Workmen's Compensation	774	422	352
Continuing Education	700	380	320
Disability Insurance	606	609	(3)
Repairs and Maintenance	700	121	579
Telephone and Postage	10,600	10,044	556
Travel	4,300	4,212	88
Supplies	4,300	3,752	548
Books & Periodicals	550	492	58
Computer Software	400	192	208
Dues and Fees	600	390	210
Total School Administration	<u>194,087</u>	<u>197,609</u>	<u>(3,522)</u>
<b>FISCAL SERVICES</b>			
Purchased Service - Treasurer	14,000	14,000	0
Supplies	850	649	201
Bank Charges and Fees	450	20	430
Total Fiscal Services	<u>15,300</u>	<u>14,669</u>	<u>631</u>
<b>BUILDING MAINTENANCE</b>			
Salary - Custodians	74,102	81,363	(7,261)
Health Insurance	13,054	9,949	3,105
Social Security	5,669	6,175	(506)
Employee's Retirement	2,387	2,542	(155)
Workmen's Compensation	3,691	1,006	2,685
Unemployment Insurance	500	930	(430)
Disability Insurance	382	433	(51)
Purchased Custodial Service	500	0	500
Water	500	500	0
Refuse Removal	7,350	6,251	1,099
Snow Plowing Services	2,000	2,000	0
Repairs and Maintenance	20,300	28,403	(8,103)
Rental - Equipment	250	250	0
Construction Services	0	1,320	(1,320)

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
STATEMENT OF EXPENDITURES (BUDGETARY BASIS)  
GENERAL FUND**

**For the Year Ended June 30, 1997**

	Budget	Actual	Variance Favorable (Unfavorable)
Property and Liability Insurance	6,295	5,672	623
Communications & Postage	304	204	100
Travel	330	85	245
Supplies	14,967	18,459	(3,492)
Electricity	24,000	24,398	(398)
Bottled Gas	1,000	888	112
Fuel Oil	22,500	22,936	(436)
Gasoline	480	309	171
Machinery	1,300	1,278	22
Other Equipment	725	3,359	(2,634)
Total Building Maintenance	<u>202,586</u>	<u>218,710</u>	<u>(16,124)</u>
<b>PUPIL TRANSPORTATION</b>			
Purchased Service	<u>45,325</u>	<u>44,609</u>	<u>716</u>
<b>STATE AND FEDERAL GRANT EXPENSES</b>	<u>50,712</u>	<u>39,960</u>	<u>10,752</u>
<b>DEBT SERVICE</b>			
Copier Loan			
Principal	8,500	8,500	0
Interest	779	912	(133)
Asbestos Loan	2,500	2,500	0
S/O Vt. Oil Recovery	2,000	2,000	0
Total Debt Service	<u>13,779</u>	<u>13,912</u>	<u>(133)</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,716,306</u>	<u>\$ 2,754,492</u>	<u>\$ (38,186)</u>



**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL NONEXPENDABLE TRUST FUNDS  
June 30, 1997**

	Buzzell-Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Robert S. Martel Fund	Petofi Hungarian Society Scholarship Fund	Robin Chuse Memorial Fund	Mary A. Marfuggi Scholarship Fund	Total
<b>ASSETS</b>								
Cash								
Checking	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,209	\$ 0	\$ 1,209
Savings/Money Market	1,878	2,384	1,064	3,358	0	0	194	8,878
Total cash	1,878	2,384	1,064	3,358	0	1,209	194	10,087
Certificates of Deposit	0	26,447	6,400	0	8,596	0	4,683	46,126
Total assets	<u>\$ 1,878</u>	<u>\$ 28,831</u>	<u>\$ 7,464</u>	<u>\$ 3,358</u>	<u>\$ 8,596</u>	<u>\$ 1,209</u>	<u>\$ 4,877</u>	<u>\$ 56,213</u>
<b>LIABILITIES AND FUND BALANCE</b>								
Liabilities								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 285	\$ 0	\$ 0	\$ 285
Due to other funds	0	0	100	0	0	0	0	100
Total liabilities	0	0	100	0	285	0	0	385
Fund Balance								
Reserved for endowments	2,193	23,000	6,400	1,350	6,984	1,025	4,352	45,304
Reserved for subsequent years' expenditures	(315)	5,831	964	2,008	1,327	184	525	10,524
Total fund balance	1,878	28,831	7,364	3,358	8,311	1,209	4,877	55,828
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 1,878</u>	<u>\$ 28,831</u>	<u>\$ 7,464</u>	<u>\$ 3,358</u>	<u>\$ 8,596</u>	<u>\$ 1,209</u>	<u>\$ 4,877</u>	<u>\$ 56,213</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL NONEXPENDABLE TRUST FUNDS**  
**For the Year Ended June 30, 1997**

	Buzzell-Gallus Soccer Award Fund	PFP Personnel Assistance Fund	PFP Student Scholarship Fund	Robert S. Martel Fund	Petofi Hungarian Society Scholarship Fund	Robin Chuse Memorial Fund	Mary A. Marfuggi Scholarship Fund	Total
<b>REVENUES</b>								
Interest earned	\$ 53	\$ 1,492	\$ 397	\$ 99	\$ 456	\$ 44	\$ 219	\$ 2,760
Contributions	0	0	0	0	0	0	750	750
Total revenues	53	1,492	397	99	456	44	969	3,510
<b>EXPENSES</b>								
Bank charges	0	0	0	0	0	0	8	8
Awards	0	0	300	150	235	88	600	1,423
Total expenses	0	0	300	150	235	88	608	1,431
Excess of revenues over (under) expenses	53	1,492	97	(51)	171	(44)	361	2,079
Fund Balance - beginning	1,825	27,339	7,267	3,409	8,140	1,253	4,516	53,749
Fund Balance - ending	<u>\$ 1,878</u>	<u>\$ 28,831</u>	<u>\$ 7,364</u>	<u>\$ 3,358</u>	<u>\$ 8,311</u>	<u>\$ 1,209</u>	<u>\$ 4,877</u>	<u>\$ 55,828</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL EXPENDABLE TRUST FUNDS  
June 30, 1997**

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	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Interest Account	Florence Mead Fund	Pentkowski Fund	T&T Field	Endowment Fund	Total
<b>ASSETS</b>									
Cash									
Checking	\$ 36,236	\$ 14,522	\$ 0	\$ 8,815	\$ 1,294	\$ 57	\$ 5,945	\$ 0	\$ 66,869
Savings/Money Market	0	37	28,671	0	0	0	0	3,695	32,403
Total cash	36,236	14,559	28,671	8,815	1,294	57	5,945	3,695	99,272
Due from other funds	1,452	100	0	0	0	0	0	0	1,552
TOTAL ASSETS	<u>\$ 37,688</u>	<u>\$ 14,659</u>	<u>\$ 28,671</u>	<u>\$ 8,815</u>	<u>\$ 1,294</u>	<u>\$ 57</u>	<u>\$ 5,945</u>	<u>\$ 3,695</u>	<u>\$ 100,824</u>
<b>LIABILITIES AND FUND BALANCE</b>									
Liabilities									
Total Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance									
Reserved for subsequent years' expenditures	37,688	0	0	0	1,294	57	0	3,695	42,734
Unreserved - Designated	0	14,659	28,671	8,815	0	0	5,945	0	58,090
Total Fund Balance	37,688	14,659	28,671	8,815	1,294	57	5,945	3,695	100,824
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 37,688</u>	<u>\$ 14,659</u>	<u>\$ 28,671</u>	<u>\$ 8,815</u>	<u>\$ 1,294</u>	<u>\$ 57</u>	<u>\$ 5,945</u>	<u>\$ 3,695</u>	<u>\$ 100,824</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL EXPENDABLE TRUST FUNDS**  
**For the Year Ended June 30, 1997**

	Mortimer R. Proctor Fund	PFP Activity Fund #1	PFP Activity Fund #2	Interest Account	Florence Mead Fund	Pentkowski Fund	T&T Field	Endowment Fund	Total
<b>REVENUES</b>									
Interest earned	\$ 0	\$ 0	\$ 1,639	\$ 3,226	\$ 0	\$ 0	\$ 146	\$ 104	\$ 5,115
Contributions	72,670	0	27,032	0	0	0	0	25	99,727
Refunds	0	0	0	50	0	0	0	0	50
<b>Total revenues</b>	<b>72,670</b>	<b>0</b>	<b>28,671</b>	<b>3,276</b>	<b>0</b>	<b>0</b>	<b>146</b>	<b>129</b>	<b>104,892</b>
<b>EXPENDITURES</b>									
Music program expense	0	0	0	0	105	0	0	0	105
Mowing fees	0	0	0	0	0	0	565	0	565
Bank charges	0	40	0	22	0	0	0	0	62
Others	62,680	27,732	0	0	0	0	0	0	90,412
<b>Total expenditures</b>	<b>62,680</b>	<b>27,772</b>	<b>0</b>	<b>22</b>	<b>105</b>	<b>0</b>	<b>565</b>	<b>0</b>	<b>91,144</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>9,990</b>	<b>(27,772)</b>	<b>28,671</b>	<b>3,254</b>	<b>(105)</b>	<b>0</b>	<b>(419)</b>	<b>129</b>	<b>13,748</b>
<b>Other financing sources (uses)</b>									
Operating transfers-in	0	28,112	0	0	0	0	0	0	28,112
Operating transfers-out	0	0	(28,112)	0	0	0	0	0	(28,112)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>28,112</b>	<b>(28,112)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses</b>	<b>9,990</b>	<b>340</b>	<b>559</b>	<b>3,254</b>	<b>(105)</b>	<b>0</b>	<b>(419)</b>	<b>129</b>	<b>13,748</b>
<b>Fund Balance - beginning</b>	<b>27,698</b>	<b>14,319</b>	<b>28,112</b>	<b>5,561</b>	<b>1,399</b>	<b>57</b>	<b>6,364</b>	<b>3,566</b>	<b>87,076</b>
<b>Fund Balance - ending</b>	<b>\$ 37,688</b>	<b>\$ 14,659</b>	<b>\$ 28,671</b>	<b>\$ 8,815</b>	<b>\$ 1,294</b>	<b>\$ 57</b>	<b>\$ 5,945</b>	<b>\$ 3,695</b>	<b>\$ 100,824</b>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**SCHEDULE OF ACTIVITY**  
**HIGH SCHOOL STUDENT ACTIVITY FUNDS**  
**For the Year Ended June 30, 1997**

	Balance 7-1-96	Receipts	Disbursements	Balance 6-30-97
Applied Mathematics	\$ 42	\$ 2	\$ 0	\$ 44
Academic Boosters	0	2,258	1,823	435
Athletics	204	14,622	13,729	1,097
Assembly	262	165	0	427
Cheerleaders	0	567	472	95
Centennial	170	173	313	30
Class of 1985	811	30	841	0
Class of 1986	25	0	25	0
Class of 1990	(21)	21	0	0
Class of 1991	256	10	266	0
Class of 1992	453	17	470	0
Class of 1993	713	27	740	0
Class of 1994	634	24	658	0
Class of 1995	175	7	182	0
Class of 1996	13	1	14	0
Class of 1997	1,728	5,921	7,649	0
Class of 1998	728	3,082	2,010	1,800
Class of 1999	306	1,324	925	705
Class of 2000	389	1,272	579	1,082
Class of 2001	414	228	34	608
Class of 2002	0	375	250	125
Junior High	851	7,502	7,935	418
Drama	0	530	328	202
French Club	0	0	0	0
Guidance	(4)	1,153	1,149	0
Home Economics	4	1,445	1,448	1
Library	(2)	611	589	20
Locker Account	39	327	316	50
Music	1,415	6,601	3,723	4,293
O. M.	0	3,965	3,965	0
Honor Society	(9)	78	92	(23)
Principal's Account	0	3,636	0	3,636
Peer Leader	379	2,771	1,723	1,427
School Store	4	0	0	4
Petty Cash	272	4,257	4,990	(461)
NYNEX Grant	1,017	544	1,017	544
Proctorian	1,694	6,032	6,728	998
Smith Award	77	3	0	80
Interest	0	1,280	1,280	0
Close-up	2,883	108	0	2,991
SADD	29	1	0	30

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT**  
**SCHEDULE OF ACTIVITY**  
**HIGH SCHOOL STUDENT ACTIVITY FUNDS**  
**For the Year Ended June 30, 1997**

(Continued)

	Balance 7-1-96	Receipts	Disbursements	Balance 6-30-97
Copy Machine	98	111	0	209
Student Council	263	489	239	513
Basketball	284	11	0	295
Service Learning	0	290	0	290
Soccer	7,365	11,315	10,808	7,872
Summer School	60	3	0	63
Science/Math/Technology	433	16	0	449
Weight Room	687	103	25	765
Gym/Building	112	781	666	227
Music Repairs	14	158	24	148
GAPP	1,078	590	1,228	440
Jason Roberts	975	287	83	1,179
Applied Economics	110	4	0	114
Project Graduation 96/97	1,131	3,293	3,915	509
Postage	91	11	85	17
World History Trip	36	7,119	7,031	124
R. Walsh Account	409	15	0	424
Adopt A Street	3	0	0	3
Total	<u>\$ 29,100</u>	<u>\$ 95,566</u>	<u>\$ 90,367</u>	<u>\$ 34,299</u>

**ELEMENTARY SCHOOL STUDENT ACTIVITY FUNDS**  
**For the Year Ended June 30, 1997**

	Balance 7-1-96	Receipts	Disbursements	Balance 6-30-97
ACE	\$ 135	\$ 2,638	\$ 2,571	\$ 202
Activity Fund	1,635	7,935	8,749	821
Artist In Residence	889	0	0	889
Basketball Uniforms	60	0	0	60
Booster Club	3,400	8,572	11,228	744
Fourth Grade Class	175	0	0	175
Interest/Bank Charges	780	550	428	902
Library	143	1,127	1,241	29
Miscellaneous	287	244	201	330
Playground	1,659	0	0	1,659
School Store	129	278	329	78
Sixth Grade Class	0	4,110	4,110	0
Special Ed Petty Cash	0	200	86	114
Student Council	286	566	611	241
VISTA	0	2,000	644	1,356
Young Authors	55	0	0	55
Total	<u>\$ 9,633</u>	<u>\$ 28,220</u>	<u>\$ 30,198</u>	<u>\$ 7,655</u>

**TOWN OF PROCTOR, VERMONT SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES  
MORTIMER R. PROCTOR FUND  
For the Year Ended June 30, 1997**

Elementary School		
Computers	\$	19,425
Computer Work Stations		962
Intercom System		1,132
Networking		15,240
High School		
Satellite Program		351
Fire & Burglar Alarms		3,280
Hulbert Trip		2,850
Project Graduation		500
Intercom		3,750
Computers & Printers		6,101
Networking		6,539
Music Computer & Keyboard		2,550
		<hr/>
Total Expenditures	\$	<u>62,680</u>

**SCHEDULE OF EXPENDITURES  
PFP ACTIVITY #1 FUND  
For the Year Ended June 30, 1997**

Elementary School		
Computer Camp	\$	2,047
Conferences		2,727
Curriculum Development		6,136
Enrichment Programs		925
Professional Memberships		355
Travel and Workshops		3,301
High School		
Curriculum Development		4,557
Stipends		1,938
Study Skills Class		462
U.S. History Trip		890
Travel and Workshops		2,994
Rutland Central Supervisory Union Assessment		<hr/>
		1,400
		<hr/>
Total Expenditures	\$	<u>27,732</u>

**RUTLAND CENTRAL SUPERVISORY UNION**  
**Proposed 1998/99 Budget**

	1996/97 Actual	1997/98 Budget	Estimated Total	1998/99 Proposed	\$ Change	% Change
<b>General Administration</b>						
<u>Wages</u>						
Superintendent	69,659	71,028	69,659	70,000	(1,028)	-1.45%
Admin. Assist.	24,609	25,286	25,286	25,919	633	2.50%
Secretary	9,635	10,119	10,119	10,372	253	2.50%
Custodian	3,604	2,700	2,700	2,912	212	7.85%
S.U. Secretary	0	58	148	210	152	262.07%
S.U. Treasurer	656	676	676	693	17	2.51%
<u>Benefits</u>						
Group Health	4,371	4,198	4,197	4,490	292	6.96%
FICA	7,781	8,405	8,307	8,403	(2)	-0.02%
Life	312	328	312	312	(16)	-4.88%
Retirement	1,930	1,983	1,983	2,032	49	2.48%
Worker's Comp.	312	484	484	565	81	16.74%
Unemployment	130	50	48	95	45	90.00%
Continuing Ed.	0	750	750	750	0	0.00%
Disability Ins.	392	410	395	396	(14)	-3.41%
Section 125	0	0	0	180	180	ERR
<u>Purchased Service &amp; Supplies</u>						
Audit	3,725	3,975	3,725	3,975	0	0.00%
Legal Fees	275	400	400	400	0	0.00%
EPIC	2,268	1,000	1,000	1,000	0	0.00%
Repair & Maint.	2,287	2,535	2,814	3,000	465	18.34%
Rent & Utilities	30,000	30,000	30,000	30,000	0	0.00%
Travel	1,225	1,500	1,500	1,500	0	0.00%
Conferences	1,796	2,000	2,000	2,000	0	0.00%
Insurance	520	720	710	750	30	4.17%
Box Rent & Postage	2,792	2,500	2,500	2,700	200	8.00%
Telephone	4,745	4,200	4,200	4,700	500	11.90%
Advertising	92	0	0	0	0	ERR
Copy Paper	623	800	800	800	0	0.00%
Printed Stationary	0	400	530	400	0	0.00%
Office Supplies	4,493	4,500	4,500	4,600	100	2.22%
Computer Supplies	1,437	1,500	1,500	1,500	0	0.00%
Subscriptions	224	250	382	250	0	0.00%
Equipment Replace.	679	1,250	1,250	1,250	0	0.00%
New Furniture	1,258	0	0	0	0	ERR
Dues	2,987	3,200	3,200	3,200	0	0.00%
Supt. Search	0	0	5,300	0	0	ERR
Contingency	45	664	664	650	(14)	-2.11%
Total Gen. Admin.	184,863	187,869	192,039	190,004	2,135	1.14%
<b>Fiscal Service</b>						
<u>Wages</u>						
Business Manager	45,000	46,350	46,350	47,509	1,159	2.50%
Bookkeeper	17,816	18,699	18,699	19,167	468	2.50%
Clerk	16,256	16,640	16,640	17,056	416	2.50%



**RUTLAND CENTRAL SUPERVISORY UNION**  
**Proposed 1998/99 Budget**

	1996/97 Actual	1997/98 Budget	Estimated Total	1998/99 Proposed	\$ Change	% Change
<b>Benefits</b>						
Group Health	14,517	11,887	11,885	12,717	830	6.98%
FICA	6,010	6,249	6,249	6,226	(23)	-0.37%
Life	144	150	144	144	(6)	-4.00%
Retirement	4,450	3,643	3,643	4,689	1,046	28.71%
Worker's Comp.	237	368	368	419	51	13.86%
Unemployment	156	50	48	96	46	92.00%
Continuing Ed.	395	1,050	1,050	1,050	0	0.00%
Dental Insurance	1,083	1,152	1,083	1,192	40	3.47%
Disability Ins.	391	425	399	399	(26)	-6.12%
<b>Purchased Service &amp; Supplies</b>						
Computer Service	4,211	4,500	4,558	4,600	100	2.22%
Travel	1,159	850	850	850	0	0.00%
Computer Lease	944	0	0	0	0	ERR
Equipment Upgrade	590	3,600	3,600	3,600	0	0.00%
Dues & Fees	225	225	325	325	100	44.44%
Total Fiscal Service	113,584	115,838	115,891	120,039	4,201	3.63%
Total RCSU Expense	298,448	303,707	307,930	310,043	6,336	2.09%
<b>INCOME</b>						
<b>Regular Assessments</b>						
Proctor-Regular	92,542	94,047	94,047	99,458	5,411	5.75%
Rutland Town	95,366	97,448	97,448	98,027	579	0.59%
West Rutland	94,406	99,222	99,222	100,560	1,338	1.35%
<b>Other Assessments</b>						
Proctor - PFP	1,400	1,400	1,400	1,400	0	0.00%
West Rutland-Fiscal	5,000	5,000	5,000	5,000	0	0.00%
Projects	4,150	4,000	4,000	4,000	0	0.00%
Total Assessments	292,863	301,117	301,117	308,445	7,328	2.43%
Interest	1,388	1,300	450	800	(500)	-38.46%
Misc. Income	2,053	800	800	800	0	0.00%
Total Income	296,305	303,217	302,367	310,045	6,828	2.25%
Funds To Open	5,447	500	5,572	0	(500)	-100.00%
Total Available	301,752	303,717	307,939	310,045	6,328	2.08%

**NOTE:**

The 1998/99 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budget until May.

The Supervisory Union Assessment for member districts is calculated on the number of certified teachers in each district. Proctor's portion is 33.37%.

**Rutland Central Supervisory Union  
Essential Early Education  
Proposed Budget 1998/99**

	Actual 1996/97	Budget 1997/98	Estimated Total	Proposed Budget 1998/99	\$ Change	% Change
<b>INCOME</b>						
Local Assessments						
Proctor	20,324	18,900	18,900	21,912	3,012	15.94%
Rutland Town	44,890	42,359	42,359	46,777	4,418	10.43%
West Rutland	31,753	29,741	29,741	33,340	3,599	12.10%
Total Local Assessments	96,967	91,000	91,000	102,029	11,029	12.12%
Interest Income	1,927	0	1,100	1,100	1,100	100.00%
Cash to Open	11,315	9,000	10,485	0	(9,000)	-100.00%
State Funds						
IDEA-B	8,368	8,800	8,800	8,800	0	0.00%
Total Income	118,577	108,800	111,385	111,929	3,129	2.88%
<b>EXPENSES</b>						
Direct Instruction:						
Wages	63,614	65,522	65,522	67,161	1,639	2.50%
Group Health Ins.	6,940	6,663	6,663	7,129	466	6.99%
Social Security	4,866	5,012	5,012	5,224	212	4.23%
Workers Compensation	191	355	355	336	(19)	-5.35%
Unemployment	104	35	35	32	(3)	-8.57%
Disability Insurance	0	240	240	0	(240)	-100.00%
Dental Insurance	1,083	1,319	1,319	1,193	(126)	-9.55%
Travel Allowance	1,431	1,900	1,900	1,900	0	0.00%
Supplies & Materials	456	400	400	400	0	0.00%
Total Direct Instruction	78,685	81,446	81,446	83,375	1,929	2.37%
Student Support - OT/PT	0	600	600	600	0	0.00%
Speech Language Service:						
Wages	18,266	19,243	13,558	19,243	0	0.00%
Group Health Ins.	5,966	1,500	2,133	2,500	1,000	66.67%
Social Security	1,343	1,472	1,430	1,472	0	0.00%
Workers Compensation	56	104	84	104	0	0.00%
Unemployment	78	35	152	35	0	0.00%
Travel Allowance	874	1,500	1,500	1,500	0	0.00%
Supplies & Materials	289.94	400	400	400	0	0.00%
Total Speech Language	26,873	24,254	19,257	25,254	1,000	4.12%
S.U. Assessment	1,500	1,500	1,500	1,500	0	0.00%
Rent	1,000	1,000	1,000	1,000	0	0.00%
Bank charges & Fees	34	0	200	200	200	ERR
Total EEE Program Expense	108,092	108,800	104,003	111,929	3,129	2.88%

**NOTE:**

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The EEE Assessment is prorated, based on the amount of funds generated in the EEE grant received by the member towns. Proctor's portion is 21.48% of the total assessment for 1998/99.

**Rutland Central Supervisory Union  
Local Special Education Account  
Proposed Budget 1998/99**

	Actual 1996/97	Budget 1997/98	Estimated Total	Proposed 1998/99	\$ Change	% Change
<b>INCOME</b>						
Local Assessments						
Proctor	10,437	8,722	8,722	11,380	2,658	30.47%
Rutland Town	20,388	16,815	16,815	21,006	4,191	24.92%
West Rutland	14,174	11,467	11,467	16,537	5,070	44.21%
Total Local Assessments	44,999	37,004	37,004	48,923	11,919	32.21%
Services to other districts	2,400	0	0	0	0	
Cash to Open	12,842	10,000	12,054	0	(10,000)	-100.00%
State Funds						
IDEA-B	25,973	28,000	28,000	28,000	0	0.00%
Total Income	86,214	75,004	77,058	76,923	1,919	2.56%
<b>EXPENSES</b>						
Wages						
Director	46,350	47,741	47,741	48,175	434	0.91%
Secretary	9,635	10,504	10,504	10,372	(132)	-1.26%
Total Wages	55,985	58,245	58,245	58,547	302	0.52%
Group Health Ins.	8,008	7,689	7,689	8,227	538	7.00%
Social Security	4,283	4,456	4,456	4,479	23	0.52%
Group Life Ins.	66	72	72	72	0	0.00%
Dental Ins.	1,083	1,200	1,200	1,193	(7)	-0.58%
Retirement	530	588	588	581	(7)	-1.19%
Workers Compensation	167	259	259	293	34	13.13%
Unemployment	78	30	30	48	18	60.00%
Disability Insurance	219	315	315	233	(82)	-26.03%
Summer Speech Services	0	0	346	0	0	ERR
Advertising	0	0	3,302	0	0	ERR
Workshop costs	2,335	0	0	450	450	ERR
Supplies	50	0	0	450	450	ERR
Travel Allowance	454	1,100	1,100	1,100	0	0.00%
Dues & Fees	0	150	150	150	0	0.00%
Assessment for Audit & bookkeeping	900	900	900	1,100	200	22.22%
Total Expense	74,160	75,004	78,652	76,923	1,919	2.56%

**NOTE:**

The 1998/99 Proposed Budget is a working document only. It has not been submitted to the Budget Committee. The RCSU board does not adopt its budgets until May.

The Local Special Education assessment is based on the amount of Mainstream Block Grant Funds generated by member districts. Proctor's portion is 23.26% of the total assessment for 1998/99.

**PROCTOR SCHOOL DISTRICT  
Professional Staff  
1997-1998**

Name	Degree	College	Degree/Cr.	Years	Years in Proctor	Salary	
			Beyond BA & MA	Teaching Experience			
Aftuck, Michelle E.	M.S.	Syracuse University	30.00	6	0.00	36,000	
Blair, Lynne D.	MA	S.U.N.Y. at Cortland	46.00	20	17.00	39,676	
Bliss, Robert S.	M.A.	Castleton State College	0.00	11	9.00	34,664	
Bloodworth, Arlen E.	B.A.	Castleton State College	18.00	17	16.00	31,532	
Brooks, Melissa S.	B.A.	Messiah College, PA	2.00	2	1.00	22,553	
Brown, Mortimer, R.	B.S.	Castleton State College	44.00	21	20.00	34,664	
Burke, Maureen G.	B.A.	University of Notre Dame	57.00	23	18.00	39,676	
Cameron, Virginia C.	M.A.T.	University of Vermont	19.00	22	21.00	39,676	
Chamberlain, Thomas	M.Ed.	University of Vermont	8.00	27	9.00	20,420	
Clark, Lucinda C.	B.E.	Keene State College	58.00	20	15.00	39,676	
Clerihew, Ernest M.	B.A.	University of Vermont	49.00	10	3.00	26,729	
Cook, Diane A.	B.S.	College of St. Joseph	55.00	22	22.00	39,676	
Costello, Mary Jean	B.S.	Castleton State College	68.00	25	24.00	39,676	
Curtis, Gail P.	M.Ed.	Castleton State College	15.00	24	23.00	39,676	
Dobart, Maureen A.	M.S.	Indiana University	6.00	19	8.00	36,544	
Dolce, Gwenth	M.Ed.	University of Western Ontario	33.00	16	7.00	24,591	64%
Drinwater, Lydia R.	M.A.	Castleton State College	24.00	18	18.00	39,676	
Egan, Deborah S.	B.A.	Glassboro State New Jersey	48.50	18	18.00	39,676	
Endrizal, Judith K.	B.A.	Oklahoma State College	18.00	1	0.00	8,938	40%
Fair, Joann B.	B.S.	Castleton State College	39.00	16	15.00	34,664	
Fish, Raymond R.	M.A.	College of St. Joseph	43.00	19	10.00	39,676	
Gallipo, Sara J.	B.A.	University of Vermont	8.00	6	2.00	19,378	80%
Griffith, Marilyn R.	B.A.	College of St. Joseph	45.50	26	26.00	39,676	
Hahn, Cynthia L.	B.S.	College of St. Joseph	30.00	8	8.00	29,652	
James, Karen J.	B.M.	University of Lowell, Mass.	45.00	17	9.00	39,676	
Kaldy, John E.	M.A.	Castleton State College	50.00	27	17.00	55,000	
Kent, Gail C.	B.S.	University of Vermont	52.00	22	19.00	39,676	
Krulikowski, Anthony	M.S.	S.U.N.Y. at Albany	50.00	30	0.00	50,135	
Loso, Patricia K.	B.S.	Bishop DeGosbriand	26.33	29	26.00	31,532	
May, Catherine B.	B.S.	Castleton State College	56.50	20	20.00	39,676	
Merrill, Aron	B.A.	University of Vermont	33.00	2	2.00	23,805	
Miller, Melvin J.	M.A.	University of Wyoming	31.00	20	0.00	39,676	
Mott, Gregory J.	M.A.	Brown University	3.00	8	4.00	30,279	
Phillips, Christie	B.S.	Castleton State College	15.00	3	3.00	24,014	
Ratti, Joan B.	B.S.	Castleton State College	34.00	18	18.00	34,664	
Rusin, Rosemary P.	M.A.	Castleton State College	28.00	17	15.60	39,676	
Sanders, Kay A.	M.A.	Castleton State College	0.00	2	0.00	24,432	
Sherman, Madeline R.	M.L.S.	S.U.N.Y. at Albany	27.00	24	24.00	39,676	
Stahle, Barbara V.	M.A.	Castleton State College	27.00	20	20.00	39,676	
Toner, Christina E.	M.M.	Yale University	0.00	2	2.00	24,432	
Tuscano, Linda D.	M.Ed.	Beaver College, PA	41.00	10	3.00	20,047	60%
Vita, Pauline M.	B.S.	University of Vermont	75.00	34	30.00	39,676	
Wager, Paul F.	B.S.	University of Arizona	33.00	24	24.00	34,664	
Ward, Robert L.	M.A.	Castleton State College	42.00	34	34.00	39,676	

## 1997-1998 SUPPORT STAFF SALARIES

### Secretaries:

Blanchard, Bonnie G.	Proctor High School	\$10.27
Rafter, Christine G.	Proctor High School	\$9.31
Kapitan, Sheila J.	Proctor Elementary School	\$10.27

### Custodians:

Gallaher, Keith E.	Proctor High School	\$10.63
Longley, Nancy J.	Proctor Elementary School	\$9.51
Rantanen, Kevin K.	Proctor High School	\$10.15
Gee, Ronald R.	Proctor High School	\$7.00
Castor, Mark H.	Proctor Elementary School	\$7.00

### Lunch Personnel:

Senecal, Marlene A, (Manager)		\$15,663.00
Hogan, Pauline H.	Proctor Elementary School	\$6.86
Thornton, Sue Ellen	Proctor Elementary School	\$5.15
Racine, Pamela J.	Proctor High School	\$6.00
Withington, Kim A.	Proctor High School	\$5.15
Parker, Gerri	Proctor High School	\$5.15

### Instructional Assistants:

Gallo, Dawn, G.	Proctor Elementary School	\$6.88
Harger, Mary K.	Proctor Elementary School	\$7.09
Harvey, Margaret F.	Proctor Elementary School	\$10.33
Goetz, Jennifer A.	Proctor Elementary School	\$10.00
Murdock, Carol M.	Proctor Elementary School	\$8.72
O'Brien, Gail F.	Proctor Elementary School	\$7.09

Bartlett, Reginald A.	Proctor High School	\$6.60
Bonanza, Dennis	Proctor High School	\$7.40
Brough, Mary W.	Proctor High School	\$7.46
Connelly, Karen A.	Proctor High School	\$7.79
Langer, Trudy I.	Proctor High School	\$7.46

## ENROLLMENT BY GRADES December 1997

1997-1998	25	21	23	22	24	24	28	40	22	44	43	28	35	379			
1996-1997	22	26	23	23	24	27	32	21	33	45	31	37	38		382		
1995-1996	26	22	25	23	31	37	23	32	27	31	41	40	24			382	
1994-1995	23	23	21	31	34	23	30	29	20	42	41	37	20				374



**Rutland Central Supervisory Union Notice  
Handicapped Children  
Ages 0-21 Years**

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, 257 South Main Street, Rutland, Vermont 05701, or phone 775-4342.

**Principal's Report  
Proctor Junior/ Senior High School  
Anthony Krulikowski, Principal**

It has been my pleasure to be the principal of Proctor Junior/Senior High School since August, 1998. What attracted me to this school was its excellent academic reputation and strong traditions. The staff is the hardest working group of individuals I've ever supervised, their caring and understanding of your children is a joy to watch. Community support of our school is overwhelming. All of these ingredients combine to exert the right kind of pressure on our students to achieve high standards.

Proctor High School was evaluated by the New England Association of Schools and College in October, 1997, for renewal of our accreditation. The visit was the end result of eighteen months of self-evaluation done by the staff, students and community. Educators from all over Vermont were part of the fourteen-member team that verified our conclusions from the self-evaluation. Although the final report has not been presented to us, the exit meeting with the chair of the visiting committee touched on some general points.

The committee was most impressed by the community support for Proctor Junior/Senior High School. It was obvious to them from their conversations with parents and community members. It was readily evident to them by the financial support given education by the taxpayers.

The visiting team was also impressed by the "new learning" the faculty had done to keep abreast of the Assessment Standards for Students as presented in the *Vermont Framework*. The team was most appreciative of the willingness of the faculty to take on multiple tasks required in a small high school with limited resources.

The lack of electives was the last academic item that the committee addressed. It applauded the efforts to hire part-time teachers in some areas but specifically pointed to the lack full-time staff for advanced courses in technology and art.

The evaluation team was finally most concerned about the state of the high school building. It noted several items, such as windows, ventilation, and heating, that needed to be addressed to enhance the comfort of the students and faculty. The committee was excited about the School Board's Community Facilities Study Committee that had begun to meet to discuss renovations for the elementary school and the high school. The team wished us well in that undertaking.

Students continue to excel in comparison with other students in the state and country. PSAT and SAT results show high numbers of Proctor students consistently scoring in the average to above average range. The Vermont Portfolio Assessment give Proctor students high marks. The Assessment Standard exams in Language Arts and Mathematics were given for the first time last year. The Social Studies and Science Standard will be administered for the first time this year. These will serve as bench marks for students and be used by faculty to adjust curricula.

The Communication Arts course has benefited from Proctor's participation in the WEB Grant. The purchase of new video editing hardware has resulted in a bimonthly Channel 15 presentation. Features include interviews with staff and students as well as glimpses into daily life around the school.

The WEB Grant has also provided money for networking the computer system within the high school. Along with the hardware is the cost of a 56 K line that connects the area network to the World Wide Web. The Grant also affords us the training to upgrade the computer curriculum for all students.

Marilyn Grunewald, former principal of Proctor High School, is be commended for her ability to attract grant money for Proctor High School. This money has enabled us to maintain a cutting edge in technology. Computers are available for students to be used as a tool for their learning. A building-wide connection to the Internet has opened up a new resource for student research.

Another student program which has excelled is the music program. Student participation and performance in the program is outstanding. Student numbers have grown, happily forcing discussion about dividing the band into junior and senior high sections. The Winter Concert was very well attended by the community, and we look forward to the spring offering.

Co-curricular activities expand those areas for students to pursue their interests. Exchange programs with France and Germany provide second language experience and exposure to another culture. Participation in national and state youth conferences throughout the year have put our students in touch with their peers and provided vital leadership training. Athletic contests with other high schools bring the fans together and give student athletes a chance to perfect their skills. These experiences can only serve to enrich the daily life of the Proctor High School community.

Following are some of the outstanding achievements of our students throughout 1997-98 school year:

- \* Megan Dean, Vermont Honors Competition for Excellence in Writing, first place for the 11<sup>th</sup> grade
- \* Scott Allenby, second place in Vermont, New England Mathematics League exam
- \* Courtney Gildersleeve, winner of a month-long trip to Germany sponsored by the American Association of Teachers of German
- \* Odyssey-of-the-Mind Senior High School Team, State of Vermont, first place
- \* Boys' Varsity Soccer, State Champions
- \* Baseball, fourth straight State Championship

I would be remiss if I did not acknowledge Michelle Aftuck, newly appointed Guidance Director, for her help in the administration of Proctor Junior/Senior High School. I would also like to thank the faculty, staff, superintendent, school board, our sending schools and their staffs, selectmen, booster organizations, our students and their parents, the community for their unselfish commitment to this school. It has been an enjoyable and rewarding five months at an outstanding school, in a beautiful community. I am proud to be your principal.

Respectfully submitted,  
 Anthony Krulikowski, Principal  
 Proctor Junior/Senior High School

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PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT  
 DECEMBER 31, 1996 - JUNE 30, 1997

Balance December 31, 1996 \$ (371.81)

Receipts:

T/O Proctor budget	\$ 6,000.00
L.E. Farrell Co.	5,400.00
VPA Tournament	314.00
Misc. Receipts	<u>407.49</u>
	\$12,121.59

Disbursements:

Basketball Officials	\$ 2,560.20
Baseball/Softball Off.	1,826.64
Jim's Socreboard Serv.	5,400.00
Timer/BB	260.00
VPA Tourn.	263.83
Misc. Exp.	<u>342.50</u>
	\$10,653.17

Balance June 30, 1997 \$ 1,096.61

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PROCTOR HIGH SCHOOL ATHLETIC ACCOUNT  
 JUNE 30, 1997 - DECEMBER 31, 1997

Balance June 30, 1997 \$ 1,096.61

Receipts:

T/O Proctor budget	\$ 2,000.00
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Disbursements:

Basketball Officials	\$ 1,027.00
Soccer Official	1,668.80
Misc. Expenses	155.75
Banquet Exp.	<u>70.65</u>
	\$ 2,922.20

Balance December 31, 1997 \$ 174.41



PROCTOR HIGH SCHOOL STUDENT ACTIVITIES FUNDS

June 30, 1997 - December 31, 1997

Accounts	06/30/97 Bal.	Receipts	Disbursements	Balance	12/31/97
Math	\$ 44.02	\$ -0-	- 0 -	\$	44.02
Acad. Boosters	435.42	2,070.00	885.00		1,620.42
Athletics	1,096.61	2,000.00	2,922.20		174.41
Assembly	426.95	-0-	20.28		406.67
Cheerleaders	94.61	-0-	-0-		94.61
Centennial	30.47	-0-	-0-		30.47
R. Chuse	1,209.18	-0-	52.74		1,156.44
Class 1998	1,799.50	2,403.85	252.78		3,950.57
Class 1999	704.82	-0-	-0-		704.82
Class 2000	1,081.97	30.00	34.07		1,077.90
Class 2001	608.32	-0-	-0-		608.32
Class 2002	125.49	-0-	-0-		125.49
Class 2003	-0-	178.45	50.00		128.45
Jr. High	417.72	634.45	505.30		546.87
Drama	201.78	-0-	-0-		201.78
French Club	(.05)	1,495.00	1,495.00		(.05)
Guidance	-0-	399.50	399.50		-0-
Home Ec.	.62	59.00	-0-		59.62
Library	20.22	330.85	383.55		(32.48)
Lockers	50.12	-0-	48.00		2.12
Music	4,292.76	4,295.86	3,366.41		5,222.21
Princ. Acc't.	3,636.26	115.00	497.15		3,254.11
Honor Soc.	(22.52)	171.55	-0-		149.03
Peer Leader	1,426.55	-0-	522.46		904.09
School Store	4.14	-0-	-0-		4.14
Petty Cash	(460.72)	1,291.35	1,478.52		(647.89)
NYNEX Grant	544.48	-0-	-0-		544.48
Proctorian	997.80	4,663.00	2,575.47		3,085.33
Smith Award	79.68	-0-	-0-		79.68
Interest	-0-	220.60	-0-		220.60
Close-Up	2,991.17	-0-	-0-		2,991.17
S.A.D.D.	29.86	-0-	-0-		29.86
Copy Machine	208.87	9.04	-0-		217.91
St. Council	512.53	306.01	-0-		782.97
Basketball	294.64	-0-	-0-		294.64
Soccer	7872.01	1145.00	8,954.85		62.16
Summer School	62.51	-0-	-0-		62.51
Sci/Math Tech	449.22	-0-	-0-		449.22
Weight Room	764.62	25.00	600.00		189.62
Gym/Bldg.	276.69	594.00	236.47		634.22
Music Repair	148.23	125.00	56.00		217.23
G.A.P.P.	439.63	3,300.00	1,129.52		2,610.11
J. Roberts	1,178.99	332.25	-0-		1,511.24
App. Ec.	113.88	-0-	-0-		113.88
Proj. Grad.	509.35	507.26	241.72		774.89
Postage	17.42	408.62	408.00		18.04
W. Hist. Trip	124.44	4,862.00	1,573.50		3,412.94
Adopt-A-St.	3.35	-0-	-0-		3.35
R. Walsh	424.24	-0-	-0-		424.24
Serv. Learning	290.49	2,146.68	1,666.68		770.49
NEASC	-0-	1,883.02	1,705.17		177.85
Balance	\$35,558.34	\$36,002.34	\$32,095.91		\$39,464.77

PROCTOR HIGH SCHOOL STUDENT ACTIVITIES FUNDS

December 31, 1996 - June 30, 1997

Accounts	Bal. 12/31/96	Receipts	Disbursements	Balance 06/30/97
Math	\$ 42.43	1.59	-0-	\$ 44.02
Acad. Boosters	1,524.59	15.72	1,104.89	435.42
Athletics	(371.81)	12,121.59	10,653.17	1,096.61
Assembly	411.54	15.41	-0-	426.95
Cheerleaders	35.19	59.42	-0-	94.61
Centennial	190.07	37.10	196.70	30.47
R. Chuse	1,208.53	43.65	43.00	1,209.18
Class 1985	811.21	30.38	841.59	-0-
Class 1990	(21.49)	21.49	-0-	-0-
Class 1991	256.43	9.60	266.03	-0-
Class 1992	452.71	16.96	469.67	-0-
Class 1993	712.91	26.70	739.61	-0-
Class 1994	633.64	23.73	657.37	-0-
Class 1995	174.70	6.54	181.24	-0-
Class 1996	13.38	.50	13.88	-0-
Class 1997	4,351.11	3,226.69	7,577.80	-0-
Class 1998	1,156.56	2,621.97	1,979.03	1,799.50
Class 1999	392.14	1,197.66	884.98	704.82
Class 2000	536.32	1,125.02	579.37	1,081.97
Class 2001	414.26	227.81	33.75	608.32
Class 2002	81.55	203.94	160.00	125.49
Jr. High	2,031.37	5,054.44	6,668.09	417.72
Drama	16.00	513.78	328.00	201.78
French	(.05)	-0-	-0-	(.05)
Guidance	293.00	538.00	831.00	-0-
Home Ec.	(1.90)	1,360.02	1,357.50	.62
Library	(157.21)	284.87	107.44	20.22
Lockers	316.31	49.81	316.00	50.12
Music	4,608.05	1,864.71	2,180.00	4,292.76
O.M.	-0-	3,964.70	3,964.70	-0-
Princ. Acct.	-0-	3,636.26	-0-	3,636.26
Honor Soc.	1.18	68.20	91.90	(22.52)
Peer Leader	367.43	2,770.50	1,711.38	1,426.55
School Store	3.99	.15	-0-	4.14
Petty Cash	(83.91)	1,999.70	2,376.51	(460.72)
NYNEX Grant	1,416.69	144.66	1,016.87	544.48
Proctorian	4,401.81	1,354.46	4,758.47	997.80
Smith Award	76.80	2.88	-0-	79.68
Interest	-0-	1,280.14	1,280.14	-0-
Close-Up	2,883.19	107.98	-0-	2,991.17
S.A.D.D.	28.78	1.08	-0-	29.86
Copy Machine	98.33	110.54	-0-	208.87
St. Council	432.26	130.27	50.00	512.53
Basketball	284.00	10.64	-0-	294.64
Soccer	451.46	9,241.05	1,820.50	7,872.01
Summer School	60.24	2.27	-0-	62.51
Sci/Math Tech	433.00	16.22	-0-	449.22
Weight Room	687.02	102.60	25.00	764.62
Gym/Bldg.	406.09	430.98	560.38	276.69
Music Repair	38.88	133.35	24.00	148.23
G.A.P.P.	381.01	95.37	36.75	439.63
J. Roberts	1,136.43	42.56	-0-	1,178.99
App. Ec.	109.77	4.11	-0-	113.88
Proj. Grad.	1,516.88	2,543.14	3,550.67	509.35
96/97				
Postage	16.79	.63	-0-	17.42
W. Hist. Trip	2,786.49	4,369.49	7,031.54	124.44
Adopt-A-St.	3.23	.12	-0-	3.35
R. Walsh	408.92	15.32	-0-	424.24
Balance	\$38,458.30	63,568.96	66,468.92	\$35,558.34

PROCTOR HIGH SCHOOL AWARDS  
1997

SILVER "P".....	JENNIFER LYNN BOSSI BRENT HANSSEN JAQUITH JONATHAN NATHAN PETERS
DANFORTH "I DARE YOU" AWARD.....	DENNY MARIE HAENCHEN JOSHUA JOSEPH ACKLEY
DAR GOOD CITIZENS AWARD.....	ERIN HALEY WARD
MARY A. & JOSEPH MARFUGGI AWARD.....	ROBERT ALAN RIDER MARSHA JEAN TURNER
RUTLAND TOWN SCHOLARSHIP.....	JENNIFER LYNN BOSSI TARA ANNE DRAKE JENNIFER EMILY JASMIN MARSHA JEAN TURNER
U.S. ARMY RESERVE SCHOLAR/ATHLETE AWARD.....	TARA ANNE DRAKE BRENT HANSSEN JAQUITH
SOCIETY OF WOMEN ENGINEERS.....	JENNIFER LYNN BOSSI TARA ANNE DRAKE
PETOFI HUNGARIAN SOCIETY SCHOLARSHIP.....	BRENT HANSSEN JAQUITH
ROBERT J. MARTEL AWARD.....	SHAWN MICHAEL ROBERTS
TANDY TECHNOLOGY SCHOLAR.....	TARA ANNE DRAKE JOSHUA JOSEPH ACKLEY
PRINCIPAL LEADERSHIP AWARD.....	MARSHA JEAN TURNER
VALEDICTORIAN.....	TARA ANNE DRAKE
SALUTATORIAN.....	BRENT HANSSEN JAQUITH
JONATHAN C. SOUTHMAYD MEMORIAL SCHOLARSHIP.....	JENNIFER LYNN BOSSI
WINTHROP ABBOTT SCHOLARSHIP.....	RICHARD JAMES BAILEY
CHARACTER ACHIEVEMENT AWARD.....	ERIN HALEY WARD
JASON D. PENTEK.....	TARA ANNE DRAKE
NAVAL ACADEMY APPOINTMENT.....	BRENT HANSSEN JAQUITH
MICHAEL FISKE AWARD.....	ROBERT ALAN RIDER ERIN HALEY WARD
VT. PRINCIPALS ASSOC. SCHOLAR/ACTIVITY CERT.....	TARA ANNE DRAKE BRENT HANSSEN JAQUITH
RUTLAND TOWN ED. ASSOC. SCHOLARSHIP.....	TARA ANNE DRAKE
VT. STATE ELKS ASSOC.....	TARA ANNE DRAKE
PRESIDENTIAL AWARD FOR EDUC. EXCELLENCE.....	BRENT HANSSEN JAQUITH TARA ANNE DRAKE
SOCIETY OF WOMEN ENGINEERS AWARD MATH/SCIENCE.....	TARA ANNE DRAKE JENNIFER LYNN BOSSI JENNIFER EMILY JASMIN
RUTLAND EMBLEM CLUB #256.....	JENNIFER LYNN BOSSI JENNIFER EMILY JASMIN
RUTLAND VFW ESSAY CONTEST.....	JENNIFER EMILY JASMIN
ST. MICHAEL'S COLLEGE GR. MTN. SCHOLARSHIP.....	JENNIFER LYNN BOSSI
U.V.M. VERMONT SCHOLAR.....	JENNIFER LYNN BOSSI
VT. STATE ELK'S ASSOC. SCHOLARSHIP.....	TARA ANNE DRAKE
RUTLAND ELK'S ASSOC. SCHOLARSHIP.....	TARA ANNE DRAKE
RUTLAND KIWANIS CLUB SCHOLARSHIP.....	TARA ANNE DRAKE
AUTOMOTIVE TECH. MEDALLION AWARD/STAFFORD.....	ROY GARY ARTHUR, II
RUSS SMITH AWARD/STAFFORD.....	ROY GARY ARTHUR, II
AMERICAN LEGION WOMEN'S AUXILIARY.....	RICHARD JAMES BAILEY JONATHAN NATHAN PETERS

# RUTLAND CENTRAL SUPERVISORY UNION

## Annual Report

Since I recently announced that this will be my last year as Superintendent of the RCSU, this will be my final report to you. This opportunity to lead and manage the RCSU over the past four years is a privilege and I hope the RCSU is stronger for it. The leadership in the schools is in strong hands. Jack Kaldy has provided good leadership in Proctor Elementary for 17 years.. In three years, Carol Fritz in West Rutland has shown what high energy, intelligence and innovation can do. Finally, we have new leadership in Rutland Town and at Proctor High. Tom Polisenio and Tony Krulikowski, in only four months, have proven to me the wisdom of their selection and already have added value to their schools.

I know what value is given to the RCSU by the small staff of the Central Office. They are hard-working, creative, and cost-effective in the performance of their duties. Our business manager, Kathie Bryant's rich experience and institutional memory cannot be measured. Madelyn Crudo-Burke joined our team recently as Director of Student Educational Services. Her energy and experience already is having an impact, both in keeping a good program going and in new initiatives. Nancy Courcelle, Shirley Molnar, Sylvia Curtis and Pam Jonah keep this 10+ million dollar system going by quality support for all the business, personnel, and community relations work that are an important part of public education.

Departure for me to semi-retirement, while relished, still has regrets. Mine is that I will not be able to participate in meeting the challenges for improved student growth that are the most significant features of Act 60. While the wrenching debate about how we pay taxes to provide the equal opportunity requirement of the *Brigham decision* captures the headlines, it is the educational parts of Act 60 that hold the real promise for our children.

These provisions set high standards and common sense strategies. They provide a worthy vision and a system of accountability for teachers, administrators and boards that the public is asking for. The standards are contained in the Vermont Framework. If its standards come alive as goals in our schools, parents and the community will know what their children will seek to know and be able to do at every stage of their development. The Vermont Assessment Program, combined with effective testing, should allow our educators to measure accurately our progress in meeting these standards.

While Act 60 may provide that all communities have an equal financial capacity to meet its vision, it is local communities, boards, and educators that have to do the job. While the education part of Act 60 provides a framework, only we can create equal education opportunity. In my opinion, control of education is still where it ought to be. With all of us. I believe we have the tools and we can shape education the way we want to. Without question, we will have to rethink how we allocate our time and money, and perhaps provide a little more money.

If you said to me, "OK, Webster, what are we talking about?", I would speculate that over time, with flexibility in our school schedule, greater flexibility in teacher contracts, and perhaps 1% more dollars in our budgets for the assessment program, curriculum, and teacher training, we could make real progress. We are fortunate that in the past few years we took actions which give us a jump start. For example , West Rutland and Rutland Town have adopted strategic plans which are already producing results, and Proctor will do this the week after I write this report.

Thank you for your support during my tenure. I look forward to the next few months and hope that you stay involved. That is perhaps the most important ingredient for success.

Respectfully submitted,

Donald V. Webster, Superintendent



**Town of Proctor School District  
Budget Status Report as of 12/31/97**

DESCRIPTION	1997/98 BUDGET	Status 12-31-97	\$ Remaining	% Remaining
<b><u>State Receipts:</u></b>				
General State Aid	727,117	244,645	482,472	66.35%
Chapter 1 Funds	34,642	0	34,642	100.00%
Driver Education	600	1,013	(413)	-68.77%
Special Ed Reimbursement	70,585	9,482	61,103	86.57%
Mainstream Block Grant	46,124	23,062	23,062	50.00%
EEE Grant	10,378	5,189	5,189	50.00%
Voc Ed Reimbursement	10,000	0	10,000	100.00%
Total State Funds	899,446	283,391	616,055	68.49%
<b><u>Local Income</u></b>				
Tuition Income	318,500	146,944	171,556	53.86%
Local Special Ed Reimb.	10,835	0	10,835	100.00%
Athletic Receipts	3,400	0	3,400	100.00%
Interest / Dividends	12,000	6,131	5,869	48.91%
Health Ins. Rebate	6,500	0	6,500	100.00%
Misc. Income	0	718	(718)	ERR
Local Income(other than taxes)	351,235	153,793	197,442	56.21%
Surplus Cash to Open	145,296	145,296	0	0.00%
Local Taxes-Operations	1,533,093	773,160	759,933	49.57%
Local Taxes-Debt Service	13,230	0	13,230	100.00%
Total Local Taxes	1,546,323	773,160	773,163	50.00%
Total Funds	2,942,300	1,355,640	1,586,660	53.93%
<b><u>RECAP OF EXPENSES</u></b>				
1100 Regular Instruction	1,534,377	592,760	941,617	61.37%
1120 Athletics	54,194	15,232	38,962	71.89%
1210 Special Education	317,411	135,075	182,336	57.44%
1300 Vocational Education	66,209	18,057	48,152	72.73%
2120 Guidance	115,719	58,372	57,347	49.56%
2130 Health Service	38,809	14,552	24,257	62.50%
2220 Library / Media Service	102,520	43,121	59,399	57.94%
2300 General Administration	175,752	65,117	110,635	62.95%
2400 School Administration	206,104	111,180	94,924	46.06%
2510 Fiscal Service	15,300	0	15,300	100.00%
2540 Building Maintenance	256,059	144,924	111,135	43.40%
2550 Student Transportation	46,616	18,250	28,366	60.85%
5000 Debt Service	13,230	9,790	3,440	26.00%
TOTAL EXPENSES	2,942,300	1,226,430	1,715,870	58.32%
<b><u>REGULAR INSTRUCTION</u></b>				
Wages & Benefits	1,393,589	523,551	870,038	62.43%
Purchased Service	9,975	3,950	6,025	60.40%
Repairs & Maintenance	26,387	12,789	13,598	51.53%
Communications/Postage	9,400	3,120	6,280	66.81%
Tuition-State Ward	0	0	0	ERR

DESCRIPTION	1997/98 BUDGET	Status 12-31-97	\$ Remaining	% Remaining
Travel / Workshops	893	0	893	100.00%
Supplies & Books	80,882	44,318	36,564	45.21%
Equipment	6,606	2,563	4,043	61.20%
Dues & Fees	6,645	2,468	4,177	62.85%
Total Regular Instruction	1,534,377	592,760	941,617	61.37%

#### ATHLETICS

Wages & Benefits	34,478	8,806	25,672	74.46%
Special Police	1,250	72	1,178	94.25%
Repairs & Maintenance	0	0	0	ERR
Communications	500	114	387	77.30%
Officials	9,382	2,000	7,382	78.68%
Supplies & Books	6,352	3,108	3,244	51.07%
Dues & Fees	2,232	1,133	1,099	49.24%
Total Athletics	54,194	15,232	38,962	71.89%

#### SPECIAL EDUCATION

Direct Instruction:				
Wages & Benefits	189,818	81,665	108,153	56.98%
Purchased Service	7,568	3,771	3,797	50.17%
Repairs & Maintenance	0	0	0	ERR
Communications	0	0	0	ERR
Tuition	35,000	11,704	23,296	66.56%
Travel & Conferences	0	761	(761)	ERR
Supplies & Books	1,601	535	1,066	66.56%
Total Direct Instruction	233,987	98,437	135,550	57.93%

#### Student Support Services:

Edu/Diagnostic Testing	3,750	250	3,500	93.33%
Integration Services	750	0	750	100.00%
OT/PT	3,000	495	2,505	83.50%
Psychological Services	10,000	350	9,650	96.50%
Total Student Support	17,500	1,095	16,405	93.74%

#### Speech & Language Services:

Wages & Benefits	33,421	2,953	30,468	91.16%
Purchased Services	0	2,795	(2,795)	ERR
Supplies & Books	194	0	194	100.00%
Total Speech & Language	33,615	5,748	27,867	82.90%
EEE Program	20,769	18,900	1,869	9.00%
Audiological Services	300	0	300	100.00%
Administration	10,940	8,722	2,218	20.27%
Advertising	300	0	300	100.00%
Pupil Transportation	0	2,173	(2,173)	ERR
Total Special Education	317,411	135,075	182,336	57.44%

#### VOCATIONAL EDUCATION

Tuition-Stafford Technical	66,209	18,057	48,152	72.73%
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DESCRIPTION	1997/98 BUDGET	Status 12-31-97	\$ Remaining	% Remaining
<b><u>GUIDANCE</u></b>				
Wages & Benefits	102,609	50,168	52,441	51.11%
Testing	6,050	4,695	1,356	22.40%
Repairs & Maintenance	525	299	226	43.05%
Communications	1,850	785	1,066	57.59%
Travel	250	297	(47)	-18.80%
Supplies & Books	3,860	2,129	1,731	44.85%
Dues & Fees	575	0	575	100.00%
Total Guidance	115,719	58,372	57,347	49.56%
<b><u>HEALTH SERVICE</u></b>				
Wages & Benefits	37,774	14,041	23,733	62.83%
Repairs & Maint.	25	0	25	100.00%
Communications	100	0	100	100.00%
Printing & Binding	100	0	100	100.00%
Travel	100	0	100	100.00%
Supplies & Books	665	472	193	29.08%
Dues & Fees	45	40	5	11.11%
Total Health Service	38,809	14,552	24,257	62.50%
<b><u>LIBRARY &amp; MEDIA SERVICES</u></b>				
Wages & Benefits	84,213	34,289	49,924	59.28%
Repairs & Maintenance	1,900	950	950	50.02%
Communications	1,450	120	1,331	91.76%
Travel & Workshops	600	242	358	59.65%
Supplies & Books	13,362	6,832	6,530	48.87%
Equipment	795	519	276	34.69%
Dues & Fees	200	170	30	15.00%
Total Library & Media	102,520	43,121	59,399	57.94%
<b><u>GENERAL ADMINISTRATION</u></b>				
Wages & Benefits	6,162	2,646	3,516	57.06%
Legal Services	5,000	7,193	(2,193)	-43.85%
Audit Services	3,975	0	3,975	100.00%
RCSU-Assessment	93,913	45,000	48,913	52.08%
New Directions	10,293	5,013	5,280	51.30%
Liability Ins.	1,300	1,207	93	7.15%
Advertising	3,500	2,299	1,201	34.31%
Travel	315	0	315	100.00%
Supplies	600	523	77	12.76%
Miscellaneous Expense	700	86	614	87.76%
Contingency	48,794	0	48,794	100.00%
Dues & Fees	1,200	1,150	50	4.17%
Total General Administration	175,752	65,117	110,635	62.95%
<b><u>SCHOOL ADMINISTRATION</u></b>				
Wages & Benefits	182,354	96,004	86,350	47.35%
Repairs & Maintenance	700	278	422	60.35%
Communications	12,000	9,823	2,177	18.14%

DESCRIPTION	1997/98 BUDGET	Status 12-31-97	\$ Remaining	% Remaining
Travel & Workshops	4,300	2,519	1,781	41.43%
Supplies & Books	5,950	2,166	3,784	63.59%
Dues & Fees	800	390	410	51.25%
Total School Administration	206,104	111,180	94,924	46.06%

#### FISCAL SERVICE

Treasurer's Office	14,000	0	14,000	100.00%
Supplies	850	0	850	100.00%
Bank Charges	450	0	450	100.00%
Total Fiscal Service	15,300	0	15,300	100.00%

#### BUILDING & GROUNDS

Wages & Benefits	107,017	55,687	51,330	47.96%
Water	500	0	500	100.00%
Trash Removal	7,350	2,424	4,926	67.01%
Snow Plowing Services	2,000	0	2,000	100.00%
Purchased Service	500	0	500	100.00%
Repairs & Maintenance	21,475	7,485	13,990	65.14%
Major Repairs	38,918	47,164	(8,246)	-21.19%
Equipment Rental	250	0	250	100.00%
T & T Field Maintenance	3,000	170	2,830	94.33%
Insurance	6,295	8,496	(2,201)	-34.96%
Communications	304	102	202	66.45%
Travel	330	0	330	100.00%
Supplies	18,925	7,168	11,757	62.12%
Oil & Electricity	47,000	12,353	34,647	73.72%
Equipment	2195	3,873	(1,678)	-76.45%
Total Building & Grounds	256,059	144,924	111,135	43.40%

#### PUPIL TRANSPORTATION

Athletic Transportation	16,605	7,439	9,166	55.20%
Field Trips	3,951	0	3,951	100.00%
Tuition Students	19,760	10,493	9,267	46.90%
Vocational Transportation	6,300	318	5,982	94.95%
Total Pupil Transportation	46,616	18,250	28,366	60.85%

#### DEBT SERVICE

Copier Loan	8,730	8,540	190	2.17%
H.S. Oil Recovery	2,000	0	2,000	100.00%
Asbestos Loan Repay	2,500	1,250	1,250	50.00%
Total Debt Service	13,230	9,790	3,440	26.00%



Town of Proctor  
Annual Budget Meeting  
May 21, 1997

Meeting called to order at 7:00 P.M.

Pledge of Allegiance.

Moderator Ray Ault reviewed the ground rules for conducting the meeting.

Article 1. Shall the town pursuant to the provisions of Section 141 of Title 22 V.S.A. contract with the proctor Free Library to furnish books to the inhabitants of the Town of Proctor free and to appropriate the amount of \$38,000.00 for the period of July 1, 1997 to June 30, 1998? Motion was made to adopt Article 1 and appropriate the amount of \$38,000.00. Motion was seconded. Since there were no members of the Board of Trustees or Offices of the Library present Warren McCullough gave an explanation of the need of the funding which was used primarily toward personnel costs. With the decline of interest rates on investments it was necessary to increase the request for funding and he felt that in the future the town would need to pick up more of the costs. Motion made and seconded to move the question. Motion to move the question so carried.

Moderator Ault then read the main motion.

Motion to adopt Article 1 and appropriate the amount of \$38,000.00 for the period of July 1, 1997 to June 30, 1998 so carried by voice vote.

Article 2. Shall the town vote the amount of \$304,597.00 for the maintenance and repairing of town highways for the period of July 1, 1997 to June 30, 1998?

Motion made and seconded to adopt Article 2.

John Joswiak asked the question that since Warren McCullough would be retiring what the rate of pay would be for replacement and what some of the items were causing increase in budget.

Richard Horner stated that the rate for replacement would be \$600.00 per week. Warren McCullough said that the main project was the Florence Road as before only the base coat had been applied and it was time to refinish that road and then it should last for at least ten years. Other things contributing to increase was vehicle expense and repair as equipment getting older, health insurance increase and increase in salt and sand usage primarily due to increase use of Rte. 3 through town.

Question asked as to plans with Gorham Bridge and the Marble Bridge.

Warren McCullough reported that in talking with Warren Tripp from the Agency of Transportation that the Gorham Bridge is on the state agenda for 2001 but that could change. The bridge is in need of repair as limit has been dropped to 3 Ton compared to previous limit of 8 Ton. When this is done depending on the states time table the town portion of 5% of the costs will be split with the Town of Pittsford as the bridge is owned jointly.

As to the marble bridge there presently is a sewer line that runs under the sidewalk on the north side which has to be relocated before the bridge plans can be finalized by the state. It is estimated that the relocation of this line will cost approximately 100M of which the state will pay 95%. It is hoped that this relocation will go out for bid this year and be done at which time the state will then finalize the plans for the bridge. The bridge project will consist of the removing of the decorative marble, removal of deck, removal of gravel from piers which will enable to do what repairs are necessary. The state will pay 95% Of taking the marble down and replacement of new marble but will not pay for the marble itself. During the project the bridge could be closed to vehicular traffic for three months. Plans have been made to house some fire department vehicles at town garage during period. As to when project will take place depends on the state time table. The 95% being paid is a combination of state and federal funds.

Since there was no further discussion the Moderator then gave the motion.

The motion to vote the amount of \$304,597.00 for maintenance and repairing of town highways for the period of July 1, 1997 to June 30, 1998 was approved by voice vote.

Article 3. Shall the town vote the amount of \$437,919.00 for current expenses of the town for the period of July 1, 1997 to June 30, 1998?

Motion made and seconded to adopt article 3

Carol Ault asked relative to mosquito control that she did not see anywhere in the printed report where this was covered. Warren McCullough said in past years the briquets had been put out but last year this was not placed in the budget and was not in this years budget and if it were to be included it would require approximately \$1500.00.

Motion made by Carol Ault to amend the main motion and add the \$1500.00 for mosquito abatement. Motion to amend seconded by David Yates.

Motion to amend the main motion so carried by voice vote. The Moderator then gave the main motion as amended that the town vote the amount of \$439,419.00 for current expenses of the town for the period of July 1, 1997 to June 30, 1998.

Motion so carried by voice vote.

Article 4. Shall the town appropriate the amount of \$10,000.00 for the period of July 1, 1997 to June 30, 1998 for the Board of Listers to be used to begin compiling and collating of information on the properties in Town in order to computerize the calculation of the assessed value of properties for the Grand List?

Motion made and seconded to adopt Article 4.

Peter Rimsa explained that the last appraisal in town was in 1988-1989 and in the past two years with changes in the market there was considerable variations with property values. In 24 sales it showed 14 sold for above assessed value and 10 below. Also with some of the proposed legislation that was being talked about there could be considerable changes for municipalities in terms of grand list. Also the state realizes there needs to be uniformity in appraisal system and recently obtained a program which is more user friendly for municipalities to computerize their appraisal system. One of the benefits to this system is that it ties in with the towns system and revisions made to the grand list will be transferred in electronic format and is less time consuming and omits errors by transposition.

Question asked what the \$10,000.00 would actually be used for. The answer was that this would primarily be for salaries and consultant services as all properties would need to be inspected and data gathered as to dimensions, revisions etc. which would need to be fed into the computer as there probably since 1989 many renovations done without listers knowing which could contribute to some of the variation that had occurred in sales.

Question was asked weren't we then voting on reappraisal? The answer was that this was more of an update.

Motion made to move the question. Motion was seconded and the motion to move the question so carried.

The Moderator then gave the motion.

There was a question in the results of the voice vote so request for division.

Results Yes 25 No 28

The motion that the town appropriate the amount of \$10,000.00 for the period of July 1, 1997 to June 30, 1998 for the Board of Listers to be used to begin compiling and collating the information on properties in Town in order to computerize the calculation of the assessed value of properties for the grand List was defeated.

Article 5. To transact any other business that may legally come before the meeting.

Warren McCullough said he would like to recognize Phyllis Russell who would be the new Librarian as Marie Tillberg was retiring.

Charles Nichols, Jr. introduced Carol Grace as the first Select person to be on the Board.

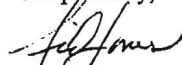
Charles Nichols, Jr. at this time recognized Ray Moran and presented him with a plaque for 21 years of service to the town on the Select board.

Charles Nichols, Jr. then recognized Warren McCullough and presented him with a plaque as Warren will be retiring this year after having served the town of Proctor for thirty years.

Motion made and seconded to adjourn the Town of Proctor Budget Meeting.

Motion so carried.

Respectfully,

  
Sid Jones  
Clerk

Town of Proctor School District  
Annual Budget Meeting  
May 20, 1997

Meeting called to order by Moderator Ray Ault at 7:00 P.M.

Pledge of Allegiance.

The Moderator then asked if there was any one present who was not a registered voter in the Town of Proctor and if so if they would raise their hand. The Moderator then asked the legal voters present if there was any objection to allowing those individuals to speak. There was no objection. Article 1-Shall the Town School District vote a specific amount for the support of the public schools for a period of July 1, 1997 to June 30, 1998?

Robert Parker moved to authorize the School District to spend an amount of \$2,942,300.00 and to raise \$1,546,323.00 in local taxes to support the Proctor School District for the period of July 1, 1997 to June 30, 1998.

The motion was seconded by Deb Jaquith.

John Zawistoski raised a point of order that the question on the warning was to vote a specific sum to operate the schools which was the amount of the total budget and questioned the legality of placing a specific tax figure to be raised within the motion. John asked if the maker of the motion would consider amending the motion to read to authorize the School District to spend the amount of \$2,942,300.00 for support of the public schools for the period of July 1, 1997 to June 30, 1998? Moderator Ault then asked the maker of the motion and the maker of the second if they would accept the motion as amended. Both the maker of the motion and maker of the second accepted. The Moderator then read the motion as amended that the Town School District vote the amount of \$2,942,300.00 for support of the public schools for the period of July 1, 1997 to June 30, 1998. Donna Howe, Chairperson of the School board then reviewed areas of the proposed budget. She made note that even though the budget was increasing by 10.38% that local taxes was increasing by only .57%. In revenues Donna pointed out that in State Aid, Special Ed Re-imbursement, tuition and other categories more was received than budgeted and combined with savings in various expenditures there was a surplus of \$145,296.00. Initially the board had planned to use this in areas of renovations and repairs needed at both schools but decided to place this into the budget and come back at a later date with proposal to borrow probably through a bond issue for these repairs..

There was considerable discussion regarding special education costs and other areas of budget. Motion was made to move the question. Motion was seconded.

Motion to move the question so carried.

The Moderator then gave the motion that the Town school District vote the amount of \$2,942,300.00 for the support of the public schools for the period of July 1, 1997 to June 30, 1998. Results of the paper ballot on Article 1.

Yes	74
No	42

Motion was approved.

Article 2- To transact any other business that may legally come before said meeting.

Glenn Carter questioned the reason for charging for use of the gym when used by the 3rd and 4th grade basketball teams.

Rita Rinehart explained the reason was that on weekends or at times that a regular custodian was not working one had to be hired to be in the gym primarily for safety reasons.

After considerable discussion it was suggested that this matter be discussed at a regular board meeting.

Arthur Saceric, School Board member presented information pertaining to the board talking to the administrators and recognizing problems in both buildings that need to be addressed. The board had contacted a Architect firm to inspect the buildings and to help in the bidding process..

Some of the facility improvements projections are:

Life Safety Code issues. Such as proper fire rating extinguish exit enclosures, emergency warning and exit systems.

Building maintenance items. Such as roof repairs, masonry repointing, plaster, ceiling tiles, gym floor repairs, drainage, paving, retaining wall, site facility problems.

Electrical and mechanical code updates includes boiler, kitchen hood work and replacement of obsolete equipment.

Internal comfort and environmental issues such as ventilation and rezoning of heating system.

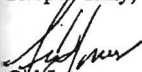
Emergency energy conservation measures such as window replacement, additional insulation and energy efficient fixtures and equipment.

American Disability Act. Accessibility projects such as accessible toilets, common areas include home economics, lab and locker rooms.

As of now complete costs are not available as more information needs to be gathered and further discussion. It is the intent of the board to hold several informational meetings at a later date possibly in July prior to a bond vote. The board will be notifying the public when meetings will take place.

Motion was made and seconded to adjourn the Town of Proctor School District Annual Budget Meeting. Motion so carried.

Respectfully,



Sid Jones  
Clerk



Town of Proctor and Town of Proctor School District  
Annual Meeting  
March 3, 1997

Meeting opened by Moderator Ray Ault at 7: 00 P.M.

Pledge of Aleegiance.

The Moderator then gave the ground rules for the conducting of the meeting.

Representative Michael Klopchin was then introduced and asked to speak prior to the order of business. Mr. Klopchin spoke on a draft that had come out on Friday as to a new means of taxation for schools and educational purposes which he expected would come out of committee next week and go to the House. He explained briefly the mechanics of the draft and the effect it would have. He also there was another proposal being looked at which is a gross receipts tax to fund education.

The Moderator then read the Warning for the Town of Proctor Annual Meeting.

After the reading of the Warning the Moderator said he would entertain a motion to recess the Town of Proctor Annual Meeting to go to the Town of Proctor School District Annual Meeting.

Motion made to recess the Town of Proctor Annual Meeting and go to the Town of Proctor School District annual Meeting. Motion was seconded and so carried.

The Moderator then read the Warning for the Town of Proctor annual School District Meeting.

Article 1- To hear and act upon the reports of the Town of Proctor School District.

Motion made to accept the reports of the Town of Proctor School District. Motion was seconded.

Since there was no discussion the Moderator then gave the Motion to accept the reports of the Town of Proctor School District. The motion so carried.

Article 2-To transact any other business that may legally come before the meeting.

No further discussion.

Motion was made to recess the meeting until Tuesday the 4th day of March 1997 at 10:00A.M. at the High School in the Town of Proctor to vote on election of officers. Motion was seconded and so carried.

The Moderator then returned to the recessed Town of Proctor Annual Meeting.

Article 1- To hear and act upon the reports of the Town Officers.

Motion was made to accept the reports of the Town Officers. Motion was seconded.

Since there was no discussion the Moderator then gave the motion. Motion to accept the reports of the Town Officers so carried by voice vote.

Article 2- Shall the Town empower the Town treasurer to collect its taxes pursuant to Article 2, Subchapter 133 of Title 32, V.S.A. ?

Motion made to move Article 2. Motion was seconded.

Since there was no discussion the Moderator then gave the motion that the Town empower the Treasurer to collect its taxes pursuant to Article 2, Subchapter 133 of Title 32, V.S.A. Motion so carried by voice vote.

Article 3- Shall the town collect its taxes on real and personal property in four installments on August 10, November 10, February 10 and May 10 for the period of July 1, 1997 to June 30, 1998 and shall each installment bear interest at the maximum rate as provided for in 32 V.S.A. § 4873, per month from due date thereof?

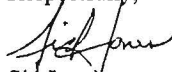
Motion was made to adopt article 3. Motion was seconded and so carried by voice vote.

Article 4. To transact any other business that may legally come before the meeting.

No further discussion .

Motion was made to recess the Town of Proctor annual meeting until Tuesday the 4th day of March 1997 at 10:00 A.M. at the High School in the Town of Proctor for election of town officers. Motion to recess was seconded and so carried by voice vote.

Respectfully,

  
Sid Jones  
Clerk.

# BIRTHS

DATE	CHILD	FATHER	MOTHER
2-18	Bryanna E. Bride	Daniel S. Bride	Patricia M. Altobell
3-4	Laura M. Davine	Christopher P. Davine	Deanna M. Aines
3-12	Cailin M. Karwowski	Richard J. Karwowski	Bonnie Jo VanHorn
4-7	Erika J. Carroll	John J. Carroll	Marnie H. Monger
4-29	Megan S. Elrick	Robert J. Elrick	Bonnie S. Kinley
6-25	Fischer W. Pockett	Craig L. Pockett	Tracee D. Clifford
8-3	Amber L. Biczko	Eric W. Biczko	Eureta F. Johnson
8-27	Dean A. Bushee Jr.	Dean A. Bushee Sr.	Theresa McGuire
9-7	Morgan M. Anderson	John W. Anderson	Denise M. Casey
9-18	Miranda J. Blake	Daniel R. Blake	Mary KA Austin
10-17	Hailey M. Gasco	James L. Gasco	Amy M. Miglorie

# MARRIAGES

DATE	CONTRACTING PARTIES	RESIDENCE
1-1	Eric W. Biczko Eureta F. Johnson	VT VT
2-1	Brad J. Walsh Lesley A. Clough	IOWA VT
5-3	John W. Anderson Denise M. Casey	VT VT
5-30	John J. Feenick Jr. Susan A. Boyle	VT VT
5-31	Brian J. Wood Tammy J. Gallipo	VT VT
6-7	Joseph P. McKearin Cynthia J. Hughes	VT VT
6-28	Joe M. Cannon Lydia C. Supancic	VT VT
7-4	Michael A. Decato Shelley V. Rabtoy	VT VT
7-5	Glenn Montross Rebecca A. Reed	MA VT
7-12	Hugo V. Bergantino Jr. Tanya M. Enos	VT VT
7-19	Timothy M. McGuire Cynthia S. Cioffi	VT VT
8-9	Conrad T. Perry Yvonne M. Stone	VT VT
8-23	Paul G. Storey Michelle A. Vida	VT VT
9-6	Jeffrey S. Towers Kelly J. Pehm	VT VT
9-13	Matthew P. Kennedy Nicole G. Herbst	VT NJ
9-13	Kevin A. Vest Melissa A. Zawistoski	VA VT
9-20	Brian D. Irish Patricia A. Santopolo	VT VT
9-27	Scott G. deLancey Susan M. Favor	VT VT
10-25	Edward A. Guyette III Stacey R. Paige	VT VT

# DEATHS

DATE	DECEASED	AGE
1-5	Ernest R. Potter	90
1-29	Lucille A. Elder	85
2-8	John J. Plizga	78
3-2	Mildred Luckachina	84
3-4	Alice G. Morse	88
3-15	Lennart C. Larson	77
4-1	Elsie H. Johnson	93
4-13	Anna J. McKenzie	90
4-21	Clarence J. Dill	89
5-15	Kenneth M. Muzzy	88
7-2	Laura M. Gustafson	91
7-5	Harriet A. Canfield	74
7-16	Rita K. Blaise	68
8-1	Frances K. Duprey	86
10-4	Frank J. Bellevue	71
10-19	Theresa A. Galo	73
11-12	Charles A. Godzik	35
12-8	Match J. Taranovich	84



**Town of Proctor School District  
Proctor, Vermont 05765**

**WARNING**

The legal voters of the School District of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday, the 2nd day of March, 1998, at 7:05 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of Proctor School District
2. To transact any other business that may legally come before the meeting.

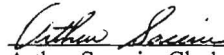
At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 3rd day of March, 1998, at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters, to wit:

1. To elect a Moderator for the ensuing year.
2. Shall the Town School District of Proctor consider the expense budget of the School District at Annual Meeting on Town Meeting Day, beginning in 1999 and thereafter until changed by a vote of the Town School District?
3. To elect other School District officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.



Donna Howe, Chairperson



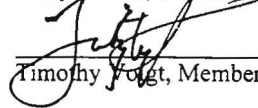
Arthur Saceric, Clerk



Rita Rinehart, Member



Barry Austin, Member



Timothy Felt, Member

Date: January 28, 1998

Town of Proctor  
Proctor, Vermont

WARNING

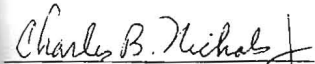
The legal voters of the Town of Proctor are hereby warned to meet at the High School in the Town of Proctor on Monday the 2nd day of March 1998, at 7:00 P.M. to vote on the following matters to wit:

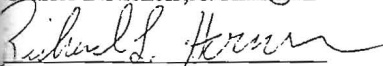
1. To hear and act upon the reports of the Town Officers.
2. Shall the Town empower and authorize the Town Treasurer to collect its taxes pursuant to Article 2, Subchapter 4, Chapter 133 of Title 32, V.S.A.?
3. Shall the Town collect its taxes on real and personal property in four installments on August 10, November 10, February 10 and May 10 for the period of July 1, 1998 to June 30, 1999 and Shall each installment bear interest at the maximum rate as provided for in 32 V.S.A. § 4873, Per month from due date thereof?
4. To transact any other business that may legally come before the meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 3rd day of March 1998, at 10:00 A.M. at the High School in the Town of Proctor, to vote on the following matters to wit:

1. To elect a Moderator for the ensuing year.
2. Shall the Town of Proctor consider the expense budgets of the Town, Town Highway and the Proctor Free Library at Annual Meeting on Town Meeting Day, beginning in 1999 and Thereafter until changed by a vote of the Town.
3. To elect other Town officials as required by law.

Polls will be open at the recessed meeting from 10:00 A.M. to 7:00 P.M.

  
Charles B. Nichols, Jr. Chairman

  
Richard Horner

  
Carol Grace

Date:: Januray 26, 1998

BULK RATE  
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**RESIDENT**

**PROCTOR, VERMONT 05765**